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Corporation Income Tax Returns, 1970, Preliminary (19 pp., 30¢)
Individual Income Tax Returns, 1970, (385 pp.)
ZIP Code Area Data, Individual Income Tax Returns,
1969, (130 pp., \$1.25)
Estate Tax Returns, 1969, (48 pp., 65¢)
Fiduciary, Gift, and Estate Tax Returns, 1965 (114 pp., \$1.25)

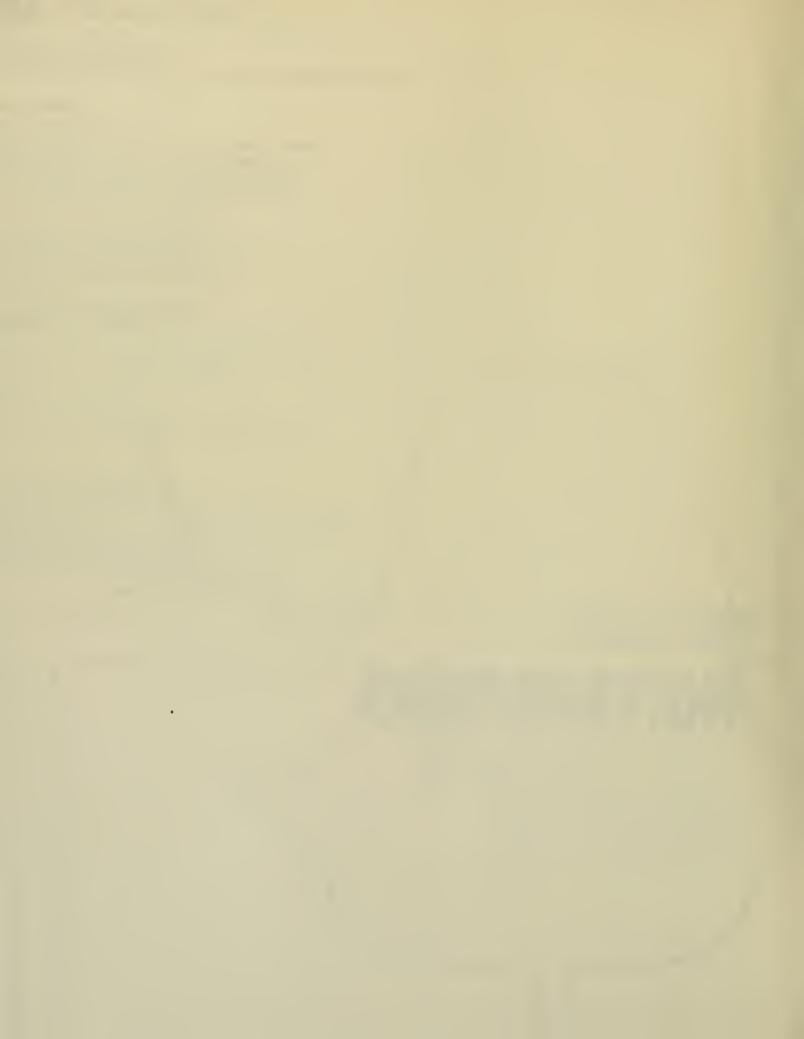
#### **Publications in preparation**

Business Income Tax Returns, 1970
Corporation Income Tax Returns, 1970
Foreign Income and Taxes Reported on Corporation Income Tax Returns, 1964, 1965, 1966
Individual Income Tax Returns, 1971, Preliminary
Fiduciary Income Tax Returns, 1970
Personal Wealth Estimated from Estate Tax Returns, 1969

CORPORATION OF INCOME 1969

CORPORATION OF INCOME TAX

RETURNS



### Letter of Transmittal

Treasury Department, Office of Commissioner of Internal Revenue, Washington, D.C., December 26, 1972.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared and are now sending to you the most recent in the series of Statistics of Income reports: Statistics of Income—1969, Corporation Income Tax Returns.

This report presents the regular benchmark statistics that provide information about corporate assets and liabilities, receipts, deductions, income tax liability, tax credits, and distributions to stockholders. Principal classifications of the data are industry, size of total assets, size of business receipts, and size of tax after credits.

Commissioner of Internal Revenue.

luie M. Dallera

Hon. George P. Shultz, Secretary of the Treasury.

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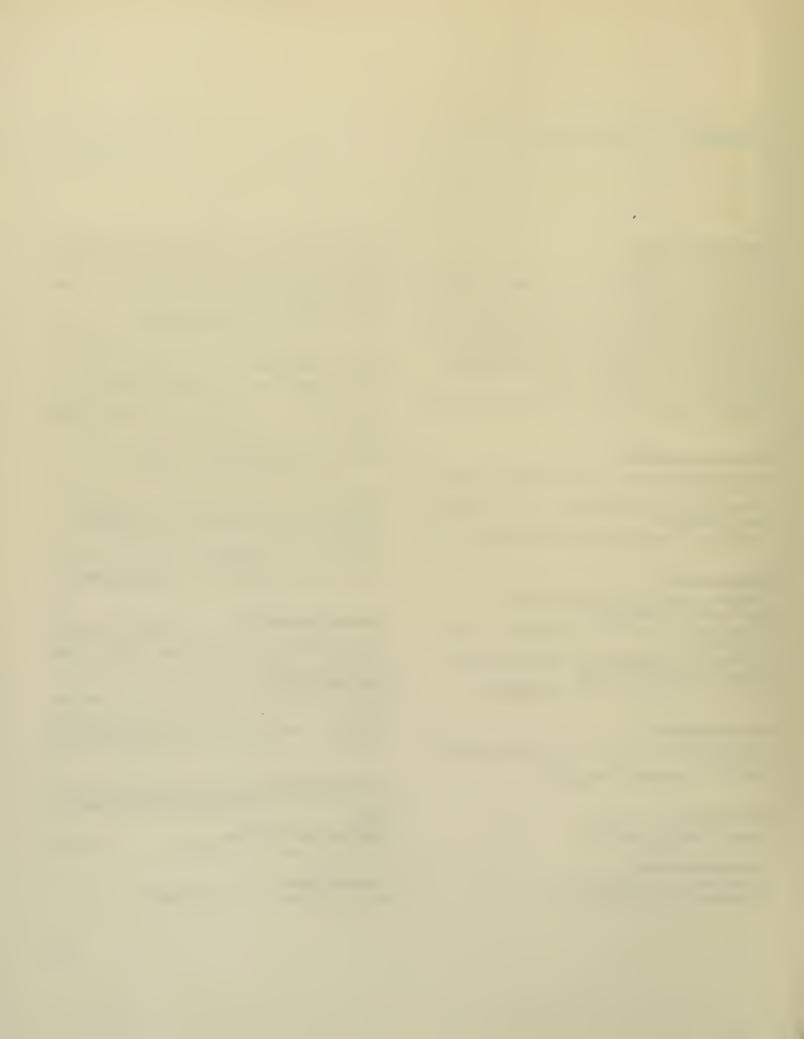
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# **Corporation Income** Tax Returns, 1969

#### Introduction

The statistics presented in this report were derived from a stratified sample 1 of the 1.7 million corporation income tax returns filed for accounting periods ended July 1969 through June 1970. Almost 1,659,000 returns were filed by active corporations, including nearly 234,000 returns filed by Small Business Corporations electing to be taxed through their shareholders. These active corporation returns were the basis of all financial statistics presented in this report. Excluded from the statistics, however, were the following types of data:

(1) Financial data from the returns of inactive corporations, defined as those showing no income or deductions.

- (2) Financial data reported by foreign corporations on income not effectively connected with a trade or business within the United States.
- (3) Data from returns filed by farmers' cooperatives exempt from tax under Code section 521, although taxable on their undistributed earnings.
- (4) Data from returns filed by non-profit organizations (educational, charitable and similar organizations) exempt from income tax under Code section 501, except for certain business income unrelated to their tax-exempt status.

All corporations in existence at any time during the year were required to file a return regardless of the size of their income. This included all domestic corporations unless expressly exempt and all foreign corporations with income subject to U. S. tax unless the tax liability was fully satisfied by the withholding of tax at the source. The Internal Revenue Code recognized as corporations subject to tax many types of organizations such as joint-stock companies, insurance companies, and unincorporated associations including business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks. Though not all were legally organized as corporations, they possessed characteristics typical of the corporate form such as continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of the shares of capital ownership; and consequently, they were required to file corporation income tax returns.

#### Number of Returns vs. Number of Corporations

Since returns, rather than individual corporations, are the basic units used in this report, frequencies of returns may not be the same as the number of legal corporate entities. There are two primary factors accounting for this disparity.

First, the Internal Revenue Code permitted a parent corporation to file a single consolidated return for an affiliated group of corporations, showing the combined financial data for the group. An affiliated group of corporations was comprised of one or more chains of includable corporations connected through stock ownership with a common parent. For 1969, approximately 17,000 parent corporations, about 1 percent of the total number of active corporation returns, filed consolidated returns which included data from 83,000 subsidiary corporations. For most corporations the tax reporting unit was the legal entity, without regard to ownership.

The second factor involved the possibility of the filing of two return forms for the same corporation. This situation existed because, in addition to their normal tax year return, corporations electing a change in accounting period were required to file a return for the short period between the close of the former tax year and the beginning of the new one. Also, reorganized corporations and corporations changing to or from taxation at the shareholder level were required to file separate part-year returns for both the period preceding and the period following the date of reorganization or change. It was therefore possible for either a full year and a part-year return or two part-year returns to be filed for the same corporation. There was not a duplication of financial data, however, since the returns covered different periods of time.

#### **Businesses Covered**

In general, this report covers corporate business activities in the United States as reported on returns of domestic and certain foreign corporations. However, it includes some data on income from foreign sources, such as dividends remitted from foreign subsidiaries, because domestic corporations (corporations organized within the United States) were required to include such income on their returns. It also includes data on income which a domestic corporation operating abroad through a branch might earn from that branch. For foreign corporations or-

<sup>1</sup> Characteristics of the sample and limitations of the data are described in section 4.

ganized abroad but engaged in trade or business in the United States however, only the income that was considered "effectively connected" with the conduct of the trade or business in the United States was included in these statistics. Other foreign corporations, organized abroad and not engaged in trade or business in the United States, were liable for tax, however, on investment income from United States sources; but tax and related information for these corporations were not included in this report.

#### **Time Period Covered**

Corporation statistics are based not only on returns with accounting periods coinciding with the calendar year, but also on returns with the eleven noncalendar year accounting periods ended July of one year through June of the following year. By defining the income year in this way, noncalendar year accounting periods are considered to be centered at the calendar year.

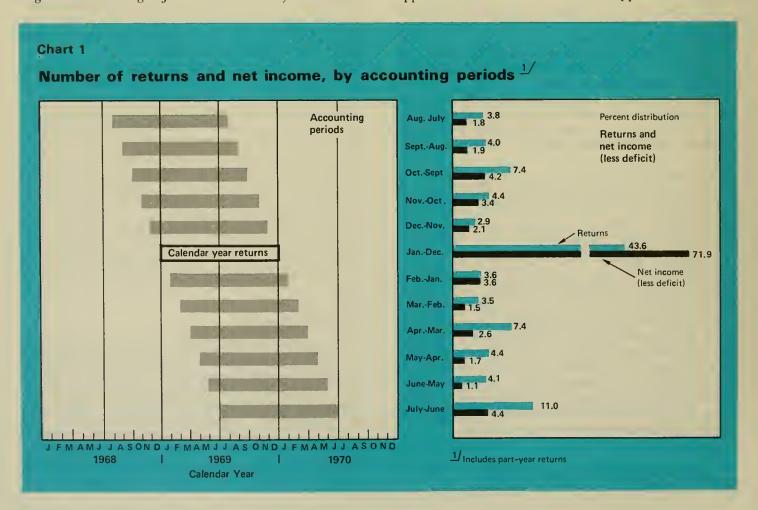
Chart I shows the 12 accounting periods covered by the 1969 statistics. As shown in that chart, a span of 23 months existed between the first-included accounting period beginning in August 1968, and the last-included period ending in June 1970. Income may have been received or expenses incurred in any or all of the months, August 1968 through June 1970. End-of-year balance

sheet amounts such as for total assets and inventories, on the other hand, represented not only the position of many corporations in December 1969, but of some companies as early as July 1969, and of other companies as much as 11 months later, in June 1970. (Table A shows net income and total assets reported on returns for each accounting period ended July 1969 through June 1970.)

As required by law, corporations filed returns for the accounting period customarily used by the corporation in keeping its books. Although less than half of the returns were filed for calendar year periods, the fact that 80 percent of total assets and nearly 72 percent of net income (less deficit) was reported on these returns indicated that the larger corporations generally filed on a calendar year basis. See table A.

About 6 percent of the 1,658,820 returns filed for active corporations were for accounting periods of less than 12 months. In addition to returns filed for part years by continuing corporations, part-year returns included those filed for new corporations in existence less than 12 months, for merging corporations and for liquidating corporations.

Changes in law occurring during the accounting periods covered by this report are reflected in the statistics to a varying degree. For some corporations the change may have been fully applicable, for others only partially applicable, and for still others not applicable at all, de-



pending on the accounting periods used and the effective date of the change in law.

More current financial information, on a different basis and for manufacturing corporations only, is estimated quarterly by the Federal Trade Commission and published in the Quarterly Financial Report for Manufacturing Corporations.

### **Summary of Corporate Activity**

Summary statistics by accounting periods for the 1969 tax year are shown in table A and chart 1. Table A presents number of returns, net income (less deficit) and total assets, while chart 1 shows a percentage distribution of some of the table A items.

Tables B and C present a comparison of 1968 and 1969 statistics; table B shows the percent change for selected frequencies, and income, deduction and tax items; table C compares selected items by size of total assets.

### Changes in law

#### Repeal of Investment Credit

The 7 percent investment credit against income tax allowed corporations for investment in certain depreciable property with a useful life of 4 years or more was repealed by the Tax Reform Act of 1969. The repeal applied to all property that was acquired or whose construction, reconstruction, or erection began after April 18, 1969.

"Pre-termination" property which continued to be eligible for the credit allowance was defined as:

- I. Property which was constructed, reconstructed, erected, or acquired under a binding contract which was entered into prior to the repeal date;
- 2. Equipped buildings including the machinery and equipment necessary to their planned use, which were constructed, reconstructed, erected, or acquired under an essentially unmodified plan in existence on the repeal date, if more than 50 percent of their aggregate adjusted

Table A.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, NET INCOME, AND TOTAL ASSETS, BY ACCOUNTING PERIOD, 1969

[Money amounts in millions of dollars]

phone, and a second		-	
Accounting period ended <sup>1</sup>	Number of returns	Net income (less deficit)	Total assets
	(1)	(2)	(3)
Total	1,658,820	80,219	2,445,628
December 1969	722,472	57,639	1,944,395
Noncalendar year, total	936,273	22,580	501,233
July 1969	63,778 65,810 122,088 72,925 48,177	1,449 1,500 3,342 2,702 1,716	29,307 32,121 69,160 63,173 36,598
January 1970. February 1970. Merch 1970. April 1970. My 1970. June 1970.	58,964 58,408 122,866 73,633 67,810 181,815	2,860 1,175 2,065 1,369 869 3,533	52,349 22,505 49,425 31,182 26,405 89,007

<sup>1</sup> Includes part-year returns. NOTE: Detail may not add to totals because of rounding.

Table B.—CORPORATION RETURNS: NUMBER OF RETURNS, RECEIPTS, DEDUCTIONS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND TAX CREDITS, 1968 AND 1969

CREDITS, 1968 AND 1969											
			Increas decreas								
Item	1968	1969	Number or amount	Percent							
	(1)	(2)	(3)	(4)							
Number of returns, total	1,614,678	1,737,877	123,199	7.6							
Active corporations, total With net income Without net income	1,541,670 999,328 542,342	1,658,820 1,045,520 613,300	117,150 46,192 70,958	7.6 4.6 13.1							
Inactive corporations	73,008	79,057	6,049	8.3							
Number of returns with income tax, total	751,774	788,460	36,686	4.9							
With surcharge	737,544	777 <b>,</b> 679 681	40 <b>,1</b> 35	(1) 5.4							
	()	Willion dollar	·s)								
Total receipts	1,507,786	1,680,483	172,697	11.5							
Business receipts	1,403,500 104,286	1,560,830 119,653	157,330 15,367	11.2 14.7							
Total deductions	1,420,309	1,598,348	178,039	12.5							
Cost of sales and operations Other deductions	989,550 430,759	1,104,572 493,776	115,022 63,017	11.6 14.6							
Net income (less deficit)	85,962	80,219	<b>-</b> 5,743	-6.7							
Net income Deficit	95,102 95,102	93,433 13,214	-1,669 4,074	-1.8 44.6							
Income subject to tax	81,410	81,223	-187	-0.2							
Income tax, total	39,694	39,374	-320	-0.8							
Surcharge	3,429	3 <b>,44</b> 5 3	(¹) 16	(¹)							
Foreign tax credit	3,664 2,384	3,988 1,909	324 -475	8.8 -19.9							
Tax after investment credit	37,310	37,465	155	0.4							
Tax after foreign tax and investment credits	33,646	33,477	<b>-1</b> 69	-0.5							
Net income (less deficit) leas tax after investment credit	48,652	42,754	-5,898	-12.1							

Since the additional tax for tax preferences was only applicable to corporations with accounting periods ended after December 31, 1969, amount and percent of increase were not computed.

Table C.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, TOTAL ASSETS, TOTAL RECEIPTS, AND NET INCOME, BY SIZE OF TOTAL ASSETS, 1968 AND 1969

[Money amounts in millions of dollars]

Year and size of total assets	Number of returns	Total assets	Total receipts	Net income (less deficit)
1968	(1)	(2)	(3)	(4)
Total	1,541,670	2,215,625	1,507,786	85,962
Zero assets	44,265	-	19,587	686
\$1 under \$50,000 \$50,000 under \$100,000. \$100,000 under \$250,000. \$250,000 under \$500,000	591,394 254,517 310,238 155,647	11,693 18,339 49,570 54,528	35,628 39,448 94,623 101,100	74 862 2,616 2,923
\$500,000 under \$1,000,000	87,050	60,245	109,065	3,336
\$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000 \$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	71,904 9,898 9,125 3,472 1,839	146,176 69,427 141,238 120,613 127,956	202,510 59,153 81,692 60,698 62,739	7,349 2,719 4,319 3,606 3,809
\$100,000,000 under \$250,000,000 \$250,000,000 or more	1,280 1,041	197,467 1,218,373	108,283 533,262	7,317 46,345
1969				
Total	1,658,820	2,445,628	1,680,483	80,219
Zero assets	44,108	-	10,331	270
\$1 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$250,000 \$250,000 under \$500,000 \$500,000 under \$1,000,000	629,065 273,193 333,802 172,995 96,206	12,296 19,686 53,497 60,345 66,565	38,716 43,065 103,980 112,730 119,916	-125 828 2,681 2,825 2,915
\$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000 \$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	78,657 13,211 9,501 3,734 1,875	158,074 92,535 147,102 129,921 130,753	226,259 80,572 86,744 67,372 68,451	6,992 2,949 3,869 3,098 3,423
\$100,000,000 under \$250,000,000 \$250,000,000 or more	1,361 1,112	210,933 1,363,920	111,193 611,155	6,666 43,827

NOTE: Detail may not add to totals because of rounding.

cost basis was attributable to work or acquisition com-

pleted prior to that date;

3. Plant facilities, which (a) did not include buildings, or of which buildings constituted an insignificant portion, (b) were self contained, single-operating units or processing operations located on single sites and recognized as single projects, and (c) were 50 percent or more completed prior to the repeal date;

4. Any piece of machinery or equipment, if more than 50 percent of the cost of parts and components were held by the taxpayer on the repeal date, or were acquired under a binding contract which was in effect on that

date;

5. Certain lease-back transactions and lease and contract obligations.

#### **Income Tax Surcharge Extension**

#### **General Effect**

The Revenue and Expenditure Control Act of 1968, approved June 28, 1968, imposed a surcharge on the income tax of all taxpayers. The surcharge applicable to corporations was imposed at an annual rate of 10 percent, effective January 1, 1968, and continuing through December 31, 1969. The Tax Reform Act of 1969 continued the surcharge at an annual rate of 5 percent from January 1, 1970 through June 30, 1970. For corporations with accounting periods beginning before the date of the rate change (for this report, accounting periods ended January through June 1970), the surcharge was computed on a pro rata basis according to the number of days in the accounting period after December 31, 1969.

The income tax surcharge was based on tax before foreign tax and investment credits and before the addition of tax from recomputing prior year investment credit. Although the surcharge was imposed on income tax computed at the alternative tax rates, it was not used in the determination of whether alternative tax (when the tax computed at the alternative rate was less than the tax computed at the regular rates), or the regular tax was more advantageous. In the case of controlled groups of corporations electing to take multiple \$25,000 surtax exemptions, where each member corporation had to pay an additional tax equal to 6 percent of its exemption, the additional tax was part of the tax upon which the surcharge was computed.

### Effect on Income Subject to Tax and Other Data

Three of the four statutory special deductions from net income allowed in the determination of income subject to tax were computed using percentages based on the normal tax and surtax rates. The required consideration of the surcharge in the computation of the percentages to be used affected the following special deductions:

(1) The part of the dividends received deduction based on amounts received on certain preferred stock of

public utilities;

(2) The deduction for dividends paid on certain preferred stock of public utilities;

(3) The deduction allowed Western Hemisphere Trade Corporations.

The 5 percent decrease in the surcharge rate had the effect of decreasing the first deduction but of increasing the second two since the three deductions were computed using percentages based on the combined normal tax and surtax rates, and in addition, on the surcharge rate.

In a similar manner, the decrease in the combined U.S. tax rates resulting from the decrease in the surcharge rate also affected the amount of dividend income from elective minimum distributions made by Controlled Foreign Corporations, the computation of which was tied to the relationship between United States and foreign tax rates. The decrease in the domestic tax rates caused a corresponding decrease in the required minimum distribution.

#### Increase in Alternative Capital Gains Tax Rate

The Tax Reform Act of 1969 increased the alternative tax rate (see Income tax in the Explanation of Terms section) applied to net long-term capital gains from 25 to 30 percent. Under the provisions of Internal Revenue Code section 1201 (a), the increase was accomplished in two steps. For taxable years beginning in 1970, the rate was 28 percent, and beginning in 1971 and thereafter, the rate was 30 percent. For accounting periods beginning in 1969 and ending in 1970, the tax was determined by prorating the tax computed at the two rates on a daily basis.

The 25 percent rate, however, remained applicable through 1974 for gains realized on certain transactions occurring before October 10, 1969. Within certain limitations (Code section 1201 (c)), the 25 percent rate was

applied to the lesser of:

1. "net section 1201 gain" (the excess of net long-

term capital gain over net short-term capital loss), or

2. "subsection (d) gain" (long-term capital gains realized prior to 1975 from sales or other dispositions in consequence of binding contracts entered into prior to October 10, 1969 and from corporate liquidation distributions made in accordance with a complete liquidation plan adopted before Obtober 10, 1969).

#### **Additional Tax for Tax Preferences**

The 1969 Act imposed a special tax on certain items considered as tax preferences. Generally, under the provisions of Code section 56, the additional tax for tax preferences ("minimum tax") was 10 percent of the excess of a corporation's "tax preferences" over both a \$30,000 exclusion and the regular income tax (reduced by any foreign tax or investment credits). If a taxpayer had a net operating loss that resulted in a carryover to future years, the additional tax or 10 percent of the net operating loss, whichever was smaller, was deferred until the year the carryover was used.

The additional tax for tax preferences was effective for accounting periods ended after December 31, 1969.

## Depreciation Allowed Public Utility Industries

Under prior law, corporations in public utility industries were allowed to compute depreciation in the same way as any other corporation. Over the years the trend in these regulated industries was toward greater reductions

in tax liability through increased use of accelerated depreciation which sometimes was associated with rate reductions that reinforced the revenue loss.

To arrest this trend, the Revenue Act of 1969 (Code section 167(1)) provided specific conditions governing the use of accelerated depreciation.

In the case of existing property the following rules applied:

- (1) If straight line depreciation was being taken as of August 1, 1969, then no faster depreciation was permitted
- (2) If the corporation was taking accelerated depreciation and was "normalizing" its deferred taxes on its regulated books of account and for ratemaking purposes, as of August 1, 1969, then it had to shift to the straight line method unless it continued to normalize.
- (3) If the corporation was taking accelerated depreciation and flowing through to its customers the benefits of the deferred taxes as of August 1, 1969, then it would continue to do so unless the appropriate regulatory agency permitted a change.

In the case of new property, the Act provided that a corporation using accelerated depreciation methods and flowing through to its customers the benefits of the deferred taxes prior to August 1, 1969, would continue those practices unless the regulatory agency permitted a change. If a corporation had not used the flow-through treatment as of that date, accelerated depreciation was allowed only if the corporation "normalized" the deferred income taxes. In these situations the corporation could elect straight line depreciation for new property. If the regulatory agency permitted "normalization" the corporation could use accelerated depreciation; if the regulatory agency did not, the taxpayer had to use straight line depreciation.

These provisions applied to the property of corporations in the regulated industries providing:

- (1) Electrical energy;
- (2) Water;
- (3) Sewage disposal services;
- (4) Gas or steam through a local distribution system;
- (5) Telephone services, or other communication services furnished or sold by the Communications Satellite Corporation for purposes authorized by the Communications Satellite Act of 1962; or
  - (6) Transportation of gas or steam by pipeline.

### Amortization of Pollution Control Facilities

Corporations whose accounting periods ended after December 31, 1968, could elect to amortize over a period of 60 months the cost of certified pollution control facilities used in a plant or other property which had been in operation before January 1, 1969. The facilities were defined as new identifiable treatment facilities used to abate or control water or atmospheric pollution or contamination and which had been certified by the appropriate State or Federal certifying authority. The facilities, which include only tangible property exclusive of buildings or their structural components (unless exclusively a treat-

ment facility) which otherwise would be subject to depreciation, must have been completed or acquired, and put into use after December 31, 1968, and before January 1, 1975.

The amortization deduction was allowed in place of depreciation. However, the depreciation deduction could still be taken on the non-amortizable portion of the facility and spread over the entire normal useful life.

The earliest possible date in which amortization could have begun was February 1969. Upon the election of the taxpayer, amortization could begin either in the month following the month of acquisition or completion, or with the succeeding taxable year. These amounts are included in "Amortization" in the statistics.

## Amortization of Certain Railroad Rolling Stock

Before the termination of the investment credit, a corporation could generally claim a credit for investment in railroad rolling stock. The depreciation guidelines provided a useful life of 14 years for such property. Although the Tax Reform Act of 1969 terminated the investment credit, it also provided for the amortization of certain railroad rolling stock in order to assure an incentive for railroads to continue their programs of investment in more modern and efficient equipment. Generally, under the law, a domestic common carrier railroad company which was subject to regulation by the Interstate Commerce Commission could elect to amortize and deduct the adjusted basis of any rolling stock, including locomotives, over a 60-month period if placed in service after 1969 and before January I, 1975. Rolling stock which was placed in service during 1969 was eligible for 4-year amortization of costs which were unrecovered before January 1, 1970.

The amounts deducted for the amortization of railroad rolling stock are included in "Amortization" in the statistics.

#### Real Estate Depreciation and Recapture

Under prior law, original owners were permitted to use accelerated depreciation methods for new real property, using either the double declining balance method or the sum of the years-digits method. A subsequent owner was permitted to use only the 150-percent declining balance method of accelerated depreciation.

The Tax Reform Act of 1969 provided that the only accelerated depreciation method for new construction, other than residential housing, be the 150-percent declining balance method. The new rules curtailing accelerated depreciation on new real estate construction applied unless the construction of the building began before July 25, 1969, or a written contract with respect to any part of the construction or for a substantial portion of the permanent financing was entered into before that date.

To minimize the tax advantages of the repeated sale and resale of property, the Tax Reform Act of 1969 limited depreciation to that computed under the straight line method for used realty acquired after July 24, 1969.

Accelerated depreciation was, however, allowed on used residential property with a useful life of 20 years or more that was acquired after July 24, 1969, but was limited to the 125-percent declining balance method. Used property acquired after that date, but under a contract binding on that date, was still eligible for depreciation under the 150-percent declining balance method.

To encourage rehabilitation of buildings for low- and moderate-income rental housing, the Act allowed corpora-

tions to elect to compute depreciation on rehabilitation expenditures which were made after July 24, 1969, under the straight line method over a period of 60 months if additions or improvements had a useful life of 5 years or more. This provision was available only for low-income rental housing where the dwelling units were held for occupancy for families or individuals of low or moderate income. This 60-month rule did not apply to hotels, motels, inns, or similar establishments.

## Tables for 1969

#### General Income and Financial Statistics

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_	[Money amounts in thousands of dollars]											
		Number o	f returns	Total re	ceipts			Net				
	Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of sales and operations	income (less deficit)	Net income	Income subject to tax		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
1	All industries	1,658,820	1,045,520	1,680,482,985	1,461,061,949	1,560,830,321	1,104,571,988	80,218,685	93,432,590	81,222,807		
2	Agriculture, forestry, and fishery	31,979	18,192	12,127,144	9,894,313		8,703,651	257,199	528,270	347,783		
3	Farms	20,468	11,772	8,199,784 3,927,360	6,625,788 3,268,525	7,750,474 3,818,452	5,620,830 3,082,821	176,919 80,280	398,906 129,364	262,910 84,873		
5	Mining	14,028	7,004	16,233,328	12,850,783		9,224,886	1,553,969	2,048,220	1,826,971		
6 7	Hetal mining. Iron ores	1,314 112	139 13	3,204,332 805,8 <u>12</u>	2,721,227 713,297	2,947,545 703,968	1,906,790 499,342	256,490 -11,270	446,927 97,398	363,420 58,495		
8	Copper, lead and zinc, gold and silver ores Miscellaneous metal mining	657 545	27 99	2,200,421 198,099	1,961,450 46,480	2,059,530 184,047	1,261,058	311,547 -43,787	345,665 3,864	301,185		
10	Coal miningCrude petroleum and natural gas	1,673 7,818	821 3,945	2,539,968	1,560,255 6,078,392	2,464,920	1,929,776	11,890	67,283	46,569		
12	Crude petroleum, natural gas, and natural ges	3,850	1,610	7,718,266 4,885,386		7,275,491	3,774,364		1,336,464	1,253,082		
13	liquids Oil and gas field services	3,968	2,335	2,832,880	4,014,893 2,063,499	2,686,627	2,031,181 1,743,183	1,012,991 100,241	1,170,204 166,260	140,845		
14 15	Numertallic minerals (except fuels) mining Crushed, broken, and dimension stone; sand and	3,223	2,099	2,770,762	2,490,909	2,678,775	1,613,956	172,357	197,546	163,900		
16	gravel Other nonmetallic minerals, except fuels	2,664 559	1,910 189	2,075,534 695,228	1,839,489 651,420	2,006,363 672,412	1,242,267 371,689	118,335 54,022	135,962 61,584	112,575 51,325		
17	Contract construction	127,670	79,113	83,912,537	67,853,428	82,290,720	68,274,975	1,660,343	2,491,285	1,941,176		
18 19	Building construction	42,597 12,627	23,688 8,371	34,984,968 19,326,425	28,006,438 15,799,667	34,227,375 18,769,452	30,579,211 15,155,314	455,098 555,216	772,599 777,098	548,923 676,987		
20	Special trade contractors	72,446	47,054	29,601,144	24,047,323	29,293,893	22,540,450	650,029	941,588	715,266		
21	ManufacturingFood and kindred products	202,102	135,749	710,084,099	635,126,818 84,847,080	689,906,327 96,852,989	485,101,441 73,751,478	41,256,747 3,392,839	45,272,172 3,795,243	42,841,059 3,660,729		
23	Meat products. Dairy products.	2,147	1,461	25,680,015 14,764,887	20,883,848	25,570,151 14,558,541	22,750,540	233,706	334,416 425,860	314,501 412,632		
25 26	Canned and frozen foods	1,711	894 1,157	8,852,347 11,529,534	7,163,678 10,988,869	8,734,278 11,347,846	6,556,726 8,534,490	279,385 674,549	360,625 693,786	350,467 675,942		
27	Bakery products	2,011	1,402	6,145,845	4,707,407	6,077,526	3,812,840	173,936	227,552	218,437		
28 29	Sugar	75 65	42 50	2,369,693 4,756,929	1,721,795 4,590,824	2,307,452 4,663,701	1,775,437 2,331,213	72,743 331,073	88,650 337,621	85,547 331,463		
30 31	Alcoholic beverages, except malt liquors and malt  Bottled soft drinks and flavorings	239 2,754	191 2,183	6,934,086 6,106,862	6,598,658 5,655,865	6,841,253 5,929,522	5,087,894 3,617,649	243,227 491,772	250,497 516,816	238,409 499,125		
32	Other food and kindred products	2,890	1,835	11,026,686	10,172,412	10,822,719	7,658,097	507,616	554,420	534,206		
33 34	Tobacco manufactures  Textile mill products	6,908	40 4,627	7,289,418	7,006,167	7,125,651 22,052,919	4,222,299	786,788 941,027	790,608	775,957 1,052,498		
35 36	Weaving mills and textile finishing Knitting mills	2,100 2,285	1,331 1,757	11,234,652	9,773,285 3,567,717	11,028,089	8,585,680 3,198,253	548,856 137,935	608,843 174,402	588,563 161,220		
37	Other textile mill products	2,523	1,539	7,076,550	6,088,795	6,952,153	5,447,366	254,236	314,105	302,715		
38 39	Apparel and other fabricated textile products  Men's and boys' clothing  Women's, children's, and infants' clothing	19,060 2,829	12,542 2,012	24,399,332 7,987,392	20,894,989 7,110,257	24,140,675 7,889,472	18,582,559 6,096,745	702,212 305,270	912,248 348,005	793,531 312,391		
40 41	Miscellaneous epparel and accessories	9,383 3,158	6,504 1,885	11,491,987	9,776,945 1,395,376	11,376,326 1,798,201	8,675,158 1,383,215	281,214	393,169 57,338	333,829 46,541		
42	Miscellaneous fabricated textile products  Lumber and wood products, except furniture	3,690 8,901	2,141 5,625	3,104,674	2,612,411	3,076,676 13,308,533	2,427,441 9,972,634	76,638 835,642	113,736 948,220	100,770 915,201		
44	Logging, lumber, and wood hasic products	3,563	2,317	6,580,390	5,846,268	6,032,011	4,525,216	484,119	524,419	521,579		
46	productsOther wood products, except furniture	2,632 2,706	1,474 1,834	5,699,803 1,893,012	4,949,007 1,661,857	5,418,554 1,857,968	4,051,146 1,3%,272	266,941 84,582	323,853 99,948	299,574 94,048		
47	Furniture and fixtures	6,927	4,913	8,757,755	7,475,214	8,614,509	6,167,333	436,724	526,053	492,012		
48 49	Household furniture	2,083	3,284 1,629	5,865,899 2,891,856	4,998,580 2,476,634	5,781,304 2,833,205	4,171,417 1,995,916	287,755 148,969	348,973 177,080	330,239 161,773		
50 51	Paper and allied products	3,106	2,401 247	21,377,271	20,196,242 12,283,426	20,643,331	14,134,836 8,450,674	1,435,189 755,609	1,494,296 780,997	1,441,573 757,218		
52	Other paper and allied products	302 2,804	2,154	8,529,557	7,912,816	8,359,015	5,684,162	679,580	713,299	684,355		
53 54	Printing and publishing Newspapers	25,817 4,355	17,842 3,140	26,607,915 7,586,595	23,525,536	25,770,300 7,248,031	16,620,028 4,655,283	1,873,304 866,754	2,116,147 886,918	1,959,930 843,367		
55 56	Periodicals Books, greeting cards, and miscellaneous publishing.	2,677 2,868	1,518 1,600	3,840,875 4,373,684	3,119,841 3,713,238	3,733,971 4,157,563	2,630,006	172,433 245,057	255,625 299,594	226,144 279,334		
57 58	Other printing and publishing	15,917	11,584	10,806,761	9,356,224	10,630,735 55,845,735	7,029,809	589,060	674,010	611,085 5,304,986		
59 63	Chemicals and allied products	10,145 2,806	6,315 1,774	28,463,978	54,379,148 27,160,822 11,615,212	27,686,390	34,317,787 18,095,096 5,769,621	5,230,856 2,195,974 1,670,364	5,452,325 2,289,256 1,690,193	2,228,654		
61	Drugs	1,364 2,211	778 1,258	11,903,556 7,353,620	7,077,447	11,425,433 7,135,498	4,102,453	818,494	852,007	1,663,832 814,182		
62 63	Paints and allied products	1,455 2,292	934 1,509	3,392,961 5,870,255	3,137,473 4,866,308	3,335,582 5,716,280	2,322,539 3,802,803	182.480 321,378	199,435 377,933	192,434 362,941		
64 65	Chemicals and ellied products not ellocable  Petroleum refining and related industries	1,267	(*) 812	72,743,454	70,289,849	67,752,818	(*) 45,725,527	(*) 3,948,667	(*) 4,035,665	(*) 3,397,646		
66 67	Petroleum refining	306 961	135	71,175,374	68,897,233 1,392,616	66,203,996 1,548,822	44,603,038 1,122,489	3,885,248	3,959,520	3,328,683		
€8	Rubber and miscellaneous plastics products	5,781	3,709	15,761,574	14,855,254	15,467,591	10,486,312	910,365	977,345	918,435		
£9	Rubber products	1,302 4,479	802 2,907	11,950,200 3,811,374	11,564,583 3,290,671	11,714,022 3,753,569	7,887,553 2,598,759	712,555	723,807 253,538	705,085 213,350		
71 72	Leether and leather products	2,102 802	1,528	6,240,810 4,281,453	5,248,609 3,630,791	6,124,069 4,185,858	4,601,984 3,108,531	225,490 162,109	266,791 191,181	241,003 172,722		
73	Leather, and leather products not elsewhere classified.	1,300	989	1,959,357	1,617,818	1,938,211	1,493,453	63,381	75,610	68,281		
74	Stone, clay, and glass products	8,929	5,637	17,215,931	15,173,187	16,820,309	11,321,490	1,019,040	1,167,801	1,085,173		
75 76	Class products	1,284	647	5,075,576 1,630,318	4,896,142 1,198,256	4,961,425 1,583,381	3,195,023 1,010,449	488,948 25,197	500,861 67,537	481,636 60,486		
77 78	Concrete, gypsun, and plaster products Other nonmetallic mineral products	4,979 2,609	3,222 1,689	5,206,226 5,303,811	4,421,298 4,657,491	5,090,316 5,185,187	3,567,406 3,548,612	205,576 299,319	252,206 347,197	230,003 313,048		
79 3L	Primary metal industries	4,387	3,155	46,424,857	39,363,249	44,885,126	32.598,836	2,093.786	2,303,001	2,047,052		
81	primary metel products not elsewhere classified	2,458	1,745	26,176,169	20,616,367	25,610,635	18,253,135	918,087	1,063,480	987,497		
81	Nonferrous metal processing and basic products	1,929	1,410	20,248,688	18,746,882	19,274,491	14,345,701	1,175,699	1,239,521	1,059,555		

Table 1.—NUMBER OF RETURNS, RECEIPTS, COST OF SALES AND OPERATIONS, NET INCOME, TAX AND CREDIT ITEMS, DISTRIBUTIONS TO STOCKHOLDERS, TOTAL ASSETS, NET WORTH, DEPRECIABLE ASSETS, AND DEPRECIATION DEDUCTION, BY MINOR INDUSTRY—Continued

		[MDII	ej amounde .	LI WIOGSGIAL	or doriars,					
						ns to stock-				
		Total	Foreign	Investment	holders excep	t in own stock	Total	Net worth	Depreciable	Depreciation deduction
	Minor industry	income tax	tax credit	credit	Total	Returns with net	assets	wer worth	assets	for year
					10081	income				
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(38)
1	All industries	39,374,125	3,987,894	1,908,788	32,950,977	31,826,587	2,445,627,954	727,558,827	810,222,784	49,139,399
2	Agriculture, forestry, and fishery	137,945	11,575	6,744	87,933	82,761	10,406,640	3,989,833	5,647,355	433,834
3	Farms	105,827 32,118	11,486	4,562 2,182	66,099 21,834	62,199 20,562	8,623,389 1,783,251	3,326,359 663,474	1,284,926	324,193 109,641
5	Mining.	930,758	656,676	32,924	1,231,858	1,201,026	22,773,166	12,378,963	15,524,057	977,471
6	Metal mining.	184,217	87,238	10,311	259,351	255,540	6,452,277	4,278,591	3,704,204	209,874
7	Iron ores	26,571	9,852	553	48,533	48,533	1,587,028	888,261	1,302,265	78,063
8	Copper, lead and zinc, gold and silver orea Miscellaneous metal mining	156,002 1,644	76,919 467	9,696	209,534	206,301 706	4,403,916 461,333	3,174,425	2,210,202	116,793 15,018
10	Coal mining.	21,284	17	3,929	43,787	39,555	2,197,573	1,076,152	1,898,125	125,910
11	Crude petroleum and natural gas	646,624	562,291	9,245	845,306	823,446	10,894,244	5,057,731	7,141,337	416,219
12	Crude petroleum, natural gas, and natural gas	578,981	550,204	2,483	809,505	789,215	7,716,604	3,767,213	4,916,203	204,926
13	liquids	67,643	12,087	6,762	35,801	34,231	3,177,640	1,290,518	2,225,134	211,293
14	Normetallic minerals (except fuels) mining	78,633	7,130	9,439	83,414	82,485	3,229,072	1,966,489	2,780,391	225,468
15	Crushed, broken, and dimension stone; sand and gravel	52,511	11	5,547	35,229	34,526	1,991,964	1,184,433	1,926,585	156,475
16	Other nonmetallic minerals, except fuels	26,122	7,119	3,892	48,185	47,959	1,237,108	782,056	853,806	68,993
17	Contract construction	813,508	24,169	33,010	330,577	311,122	39,642,746	10,936,288	14,749,219	1,529,799
18	Building construction	227,093	4,589	4,093	130,791	121,562	16,617,566	3,176,013	3,449,579	315,880
19 20	General contractors, except building construction Special trade contractors	317,347 269,068	18,620 960	21,549 7,368	93,933	91,099 98,461	10,529,284	3,735,911 4,024,364	6,998,034	724,093 489,826
21	Manufacturing	21,620,587	2,876,011	980,779	14,761,047	14,389,225	572,127,290	299,548,387	332,232,946	21,533,661
22	Food and kindred products	1,874,772	161,804	77,256	1,011,654	988,274	49,458,685	24,969,415	27,947,405	1,833,199
23	Meat products	160,224	2,322	8,665	50,651	44,666	7,672,662	3,420,776	4,398,675	235,491
24 25	Dairy products	210,385 180,021	14,778 15,458	9,874	143,357 95,486	141,001 94,627	5,995,832 5,571,776	3,211,703 2,636,694	3,595,399	267,255 194,797
26	Grain mill products	349,322	39,691	9,220	216,459	216,380	5,887,365	3,245,310	3,365,921	180,058
27	Bakery products	110,008	2,671	5,048	56,062	54,149	2,801,828	1,390,640	2,013,572	150,186
28 29	Sugar	43,558 173,220	428 965	2,744	39,150 62,110	28,777 61,534	1,947,102 2,868,032	982,931 1,649,504	1,212,322	59,510 138,023
30	Alcoholic beverages, except malt liquors and malt	122,611	4,012	3,748	54,970	54,016	5,495,659	2,250,533	1,507,838	78,386
31 32	Bottled soft drinks and flavorings	253,554 271,869	61,548 19,931	8,461	141,373 152,036	141,345 151,779	3,855,403 7,363,026	2,026,898 4,154,426	2,843,599 3,524,645	299,180 230,313
33	Tobacco manufactures	407,786	4,938	9,640	246,328	244,485	6,305,246	3,233,999	1,493,693	108,056
34	Tertile mill products	533,377	7,711	31,593	231,356	221,842	15,506,157	8,127,785	9,126,857	601,314
35	Wesving mills and tertile finishing	302,652	5,317	18,142	151,418	143,887	8,536,158	4,870,445	5,533,188	350,521
36 37	Knitting mills	79,100 151,625	232 2,162	4,228 9,223	24,987 54,951	23,975 53,980	2,228,098 4,741,901	1,043,189 2,214,151	1,069,059 2,524,610	78,585 172,208
38	Apparel and other fabricated textile products	381,714	4,139	5,468	124,462	116,066	11,095,606	4,920,523	2,320,199	195,703
39	Men's and boys' clothing	156,027	2,341	2,259	59,589	59,187	4,274,197	2,033,321	787,201	67,588
40 41	Women's, children's, and infants' clothing Miscellaneous apparel and accessories	158,109 21,090	1,232 14	1,761	47,774 5,059	40,584	4,616,295 762,228	1,933,538	980,388 160,532	82,780 13,256
42	Miscellaneous fabricated textile products	46,488	552	1,020	12,040	11,918	1,442,886	619,095	392,078	32,079
43	Lumber and wood products, except furniture	327,750	6,606	35,192	189,534	188,300	10,814,653	5,516,433	6,550,475	441,863
44 45	Logging, lumber, and wood basic products Millwork, plywood, and prefabricated structural	173,978	4,417	17,588	96,752	95,820	5,166,315	2,939,362	3,449,900	229,935
	products	112,505	2,148	15,740	85,633	85,421	4,673,370	2,060,093	2,599,523	172,443
46	Other wood products, except furniture	41,267	41	1,864	7,149	7,059	974,968	516,978	501,052	39,485
47 48	Furniture and fixtures	242,971 163,342	2,117 1,427	4,180 2,457	56,629 38,868	54,984 38,590	4,535,633 2,885,471	2,437,074	1,923,133	141,223 92,270
49	Furniture and fixtures, except household furniture	79,629	690	1,723	17,761	16,394	1,650,162	853,275	637,443	48,953
50	Paper and allied products	668,735	62,703	57,291	479,434	479,252	19,736,463	10,476,065		916,733
51 52	Pulp, paper, and board. Other paper and allied products.	321,767 346,968	20,669	42,724 14,567	325,046 154,388	324,963 154,289	14,374,158 5,362,305	7,413,188	11,854,132 3,746,389	645,044 271,689
53		967,725	14,620		405,492			10,310,133		
54 55	Printing and publishing Newspapers	427,192	5,173	12,390	171,201	171,122	6,397,038	3,933,659		
56	Periodicals	111,292	5,285 2,553		54,883 74,620	52,868 69,073	2,494,018 4,235,470	1,031,645		62,762 90,328
57	Other printing and publishing	288,746	1,609	14,465	104,788	101,045	6,302,337	3,414,557	4,269,988	320,746
58 50	Chemicals and allied products	2,720,358	320,429		1,920,704	1,907,671	50,044,193	28,994,673		2,389,979
59 60	Basic chemicals, plastics, and synthetics Drugs	1,133,617	102,777	100,409	961,400 515,538	956,881 514,950	28,859,495 8,959,728	16,408,738 5,732,573		1,764,920 241,882
61	Soap, cleaners, and toilet goods	421,174	66,056	4,485	262,072	261,046	4,514,344	3,010,551	1,690,229	98,953
62 63	Paints and allied products	97,672 181,546	5,846 23,480	4,362 10,549	76,213 96,692	76,030 89,975	2,500,673	1,296,065		52,243 211,301
64	Chemicals and allied products not allocable	(*)	(*)	(*)	(*)	(*)	4,742,420 (*)	(*)	(*)	(*)
65	Petroleum refining and related industries	1,724,863	1,216,963		3,043,359	3,024,364	85,647,611	53,656,801		2,851,369
66 67	Petroleum refining	1,691,410	1,216,457	82,650 1,898	3,025,888	3,007,032 17,332	84,637,191 1,010,420	53,057,687 599,114		2,801,591 49,778
68	Rubber and miscellaneous plastics products	467,931	52,276	40,185	221,162	219,456	11,495,345	5,601,262	7,265,439	513,660
69	Rubber products	367,525	51,483	34,172	209,537	208,259	9,088,998	4,510,537	5,791,974	386,799
70	Miscellaneous plastics products	100,406	793		11,625	11,197	2,406,347	1,090,725		1
71 72	Leather and leather products	121,106 88,311	1,324 1,217	3,105 2,335	79,926 68,230		3,608,075 2,578,463	1,904,481	977,632 628,775	
73	Leather, and leather products not elsewhere			1						
	classified.	32,795	107	1	11,696	9,294	1,029,612	527,177		26,384
74 75	Stone, clay, and glass products	539,043 248,501	23,953 7,658	11,337	343,069 133,246	337,657 133,246	15,251,331	8,719,552 2,576,368		837,096 236,324
76	Cement, hydraulic	28,496	1,020	2,304	61,705	58,022	2,552,749	1,426,171	2,759,242	133,724
77 78	Concrete, gypsum, and plaster products  Other nonmetallic mineral products	106,726 155,320	1,508 13,767		69,335 78,783	69,147 77,242	3,999,403 4,278,034	2,086,605	3,478,295 3,257,367	268,125 198,923
79	Primary metal industries	1,015,838	241,346		958,753	860,342	51,502,943	25,860,943	1	2,269,875
80	Ferrous metal processing and basic products, and									1,581,929
81	primary metal products not elsewhere classified Nonferrous metal processing and basic products	501,063 514,775	61,550		559,421 399,332	461,812 398,530	26,708,731 24,794,212	14,959,068		
				1	1	1	1			

Table 1. -- NUMBER OF RETURNS, RECEIPTS, COST OF SALES AND OPERATIONS, NET INCOME, TAX AND CREDIT ITEMS, DISTRIBUTIONS TO STOCKHOLDERS, TOTAL ASSETS, NET WORTH, DEPRECIABLE ASSETS, AND DEPRECIATION DEDUCTION, BY MINOR INDUSTRY--Continued

=				Total receipts		<u> </u>	<u> </u>		1	
	Minor industry	Number of	With net income	All returns	Returns with net	Businesa receipts	Cost of sales and operations	Net income (less deficit)	Net income	Income subject to tax
		(1)	(2)	(3)	income (4)	(5)	(6)	(7)	(8)	(9)
	ManufacturingContinued					(=/	(4)		(0)	1 1
82	Fabricated metal products, except machinery and	22 0/1	16 300	20 20 100	33,803,598	20, 606, 727	06 (88 000	2 3/2 200	2 405 005	
83 84 85	transportation equipment.  Metal cans.  Otlery, hand tools, and hardware.  Plumbing and heating apparatus, except electric	22,241 164 1,284 1,041	16,178 104 1,068 765	38,224,477 4,225,962 2,843,629 3,608,302	4,177,351 2,733,785 3,129,403	37,606,424 4,164,171 2,764,054 3,511,886	26,677,999 2,912,995 1,630,124 2,441,527	2,168,892 315,816 310,739 191,613	2,406,095 318,896 318,093 203,551	2,246,727 315,301 303,792 189,604
86 87 88	Fabricated structural metal products	6,843 2,132 3,018	5,045 1,593 2,167	10,028,830 2,905,503 5,350,517	8,168,100 2,602,517 4,758,633	9,889,334 2,858,327 5,286,870	7,503,651 1,965,135 3,767,372	307,366 194,978 289,642	400,297 210,819 320,991	365,570 201,040 301,613
90 91	Other fabricated metal products	7,759 25,216 994	5,436 17,876 678	9,261,734 56,473,197	8,233,809 49,099,840 4,084,871	9,131,782 54,585,279	6,457,195 35,509,916	558,738 4,379,152	633,448	569,807
92 93	Construction, mining, and materials handling machinery and equipment. Metalworking mechinery.	1,708	1,295 5,506	6,493,073 10,268,171 6,272,635	9,683,811 5,626,753	6,267,074 9,941,925 6,166,346	4,527,458 6,864,058 4,015,350	71,435 908,852 431,218	938,878 477,075	903,831 447,440
94 95 96 97	Special industry machinery  General industrial machinery  Office and computing machines.	3,192 2,783 343	2,210 1,955 185	6,939,004 6,644,645 11,427,946	6,312,180 5,971,296 9,977,086	6,663,350 6,498,212 10,781,925	4,640,256 4,350,842 5,275,754	423,737 433,866 1,625,451	475,548 461,423 1,693,019	453,637 452,691 1,685,837
98 99	Service industry machines Other machinery, except electrical Electrical equipment and supplies	1,042 7,969 11,505	580 5,467 6,566	3,227,170 5,200,553 53,880,506	2,993,927 4,449,916 48,025,519	3,174,735 5,091,712 52,580,246	2,369,660 3,466,538 36,577,433	188,885 295,708 2,852,254	209,262 356,218 3,367,755	204,624 331,899 3,251,456
100 101 102 103	Household appliances. Radio, television, and communication equipment Electronic components and accessories. Other electrical equipment and supplies.	802 1,776 4,045 4,882	491 757 2,047 3,271	6,356,764 13,031,964 12,478,285 22,013,493	6,091,294 11,554,567 9,568,948 20,810,710	6,227,165 12,519,785 12,198,125 21,635,171	4,315,983 8,848,535 8,816,843 14,596,072	437,795 629,830 267,613 1,517,016	460,166 736,407 549,226 1,621,956	453,482 717,780 510,091 1,570,103
104	Motor vehicles and equipment	2,471	1,759	61,650,643	59,904,627	60,460,227	44,335,762	4,954,078	4,999,730	4,944,296
105 106 107 108	Transportation equipment, except motor vehicles	3,165 923 955 1,287	1,712 435 576 701	34,519,119 27,304,230 1,650,114 5,564,775	25,389,649 19,018,864 1,303,594 5,067,191	33,738,242 26,748,195 1,614,292 5,375,755	26,550,868 21,056,147 1,267,325 4,227,396	653,328 378,856 48,134 226,338	1,174,970 830,784 73,289 270,897	1,127,470 802,207 66,329 258,934
109 110 111 112	Scientific instruments, photographic equipment, watches and clocks. Scientific and mechanical measuring instruments Optical, medical, and ophthalmic goods. Photographic equipment and supplies.	4,636 1,621 2,492 459	3,254 1,101 1,750 347	14,224,156 4,798,743 3,155,128 5,292,258	13,314,317 4,320,718 2,966,701 5,153,410	13,847,396 4,700,208 3,078,109 5,106,930	7,847,276 3,153,713 1,710,576 2,309,941	1,820,063 257,110 329,212 1,150,526	1,945,930 315,520 362,338 1,179,532	1,906,015 309,118 338,859 1,172,900
113 114 115	Watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable  Ordnance, except guided missiles	13,329 202	8,563 164	978,027 11,989,696 626,146	873,488 10,447,815 587,864	962,149 11,683,958 607,451	7,867,785 432,186	83,215 597,051 45,547	740,921 53,283	85,138 672,065 50,524
116	Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	13,127	8,399	11,363,550	9,859,951	11,076,507	7,435,599	551,504	687,638	621,541
İ	sanitary servicea	66,945	41,443	125,261,815	105,586,430	121,669,836	71,346,721	10,053,831	11,255,282	10,873,926
118	Transportation	51,967 392	32,163 194	57,337,518 14,661,135	38,749,075 8,533,420	54,932,363 13,511,888	37,534,836 9,434,853	890,529 179,578	1,945,553	1,722,689
120 121	Local and interurban passenger transit Trucking and warehousing	8,575 27,348	5,290 18,343	2,485,743 19,389,578	2,085,503 15,724,183	2,392,836 19,039,020	1,454,631 12,759,104	106,822 579,524	124,800 722,716	101,662
122	Water transportation	5,050 3,316	2,768 1,249	4,507,205 10,531,400	2,960,757 4,843,211	4,244,480	3,132,068 6,928,916	132,074 -321,299	233,683	204,706
124	Pipe line transportation  Transportation services not elsewhere classified	432 6,854	294 4,025	1,219,024 4,543,433	1,177,970 3,424,031	1,188,081	585,037 3,240,227	132,610 81,220	137,229	128,378 123,134
126 127	Communication Telephone, telegraph, and other communication aervices	6,870 2,873	4,621	31,036,550	30,385,754	30,423,926	15,122,188	4,953,692	5,065,220	4,989,904
128	Radio and televiaion broadcasting	3,997	2,017 2,604	4,140,599	26,806,438 3,579,316	26,453,572 3,970,354	2,234,460	4,627,646 326,046	4,649,753	4,593,209 396,695
129	Electric, gas, and sanitary services  Electric companies and systems	8,108 264	4,659 183	36,887,747 10,967,095	36,451,601 10,867,593	36,313,547 10,862,015	18,689,697 4,505,343	4,209,610	4,244,509 1,863,634	4,161,333 1,850,404
131 132 133	Gas companies and systems	1,557 139 6,148	1,324 114 3,038	14,112,971 10,680,536 1,127,145	13,937,400 10,673,419 973,189	13,786,471 10,594,755 1,070,306	8,754,957 4,902,316 527,081	939,204 1,323,976 85,430	944,131 1,324,420 112,324	908,191 1,306,612 96,126
134	Wholesale and retail trade	524,586	353,555	508,264,913	443,902,461	497,415,390	385,199,829	10,766,271	12,725,572	10,992,594
136	Wholesale trade	172,149	122,702	232,976,637 48,468,392	207,113,468	229,180,568 47,906,457	190,596,872	4,802,752 476,728	5,512,384	4,798,598 481,444
137	Machinery, equipment, and supplies	25,695 126,816	17,919 90,816	22,792,632	20,368,471	22,230,303 159,043,808	16,%1,681	642,331 3,683,693	771,697 4,173,113	689,049
139 140 141 142	Motor vehicles and automotive equipment	13,266 7,627 9,877 6,665	9,762 5,217 7,536 4,490	12,351,874 12,691,763 10,652,467 16,558,304	11,044,570 12,248,409 9,371,178	12,194,558 12,471,990 10,483,141	9,644,764 10,150,204 8,367,190	437,269 393,424 276,330	466,808 408,687 314,859	432,437 370,675 277,246
143	Electrical goods	10,627	7,633	12,392,382	13,500,090	16,262,042	15,016,151 9,648,262	126,866 360,754	177,183 399,544	145,220 323,479
144 145 146 147	Hardware, and plumbing and heating equipment Metals and minerals, except petroleum and acrap Petroleum and petroleum products Alcoholic beveragea	9,681 3,572 8,342 3,791	6,993 2,657 6,612 3,081	10,580,116 8,981,015 10,379,805 11,917,924	9,614,001 8,100,987 9,503,832 11,181,822	10,428,626 8,852,529 10,090,590 11,856,402	8,187,977 7,490,707 8,591,700 9,707,487	263,619 246,612 236,929 245,838	297,610 267,265 255,817 257,003	263,409 241,097 219,232 215,077
148 149 150	Paper and its products. Lumber and construction materiala. Other wholesale trade.	4,178 7,753 41,437	2,837 5,987 28,011	5,979,718 9,805,797 39,424,448	5,517,081 8,371,453 35,097,589	5,908,126 9,657,656 38,669,979	4,821,839 8,075,062 31,475,893	136,104 170,908 789,040	146,074 216,076 966,187	131,449 176,009 832,775
151	Retall trade	351,819	230,290	274,649,067	236,161,853	267,615,317	1%,151,310	5,946,339	7,1%,807	6,178,596
152 153 154	Building materiala, hardware, and farm equipment General merchandise stores Food stores	31,715 19,994 25,416	21,886 14,253 15,444	16,600,968 57,607,392 59,408,863	14,346,828 54,231,223 52,919,229	16,249,560 54,102,208 58,943,891	12,293,440 34,020,323 46,664,766	363,746 2,223,491 842,341	482,822 2,323,896 948,346	378,494 2,176,767 860,478
155 156 157 158	Automotive dealers and service stations.  Automotile and truck dealers.  Gasoline service stations.  Other automotive dealers.	59,109 31,224 10,161 17,724	39,184 21,411 6,666 11,107	69,511,499 57,643,599 4,464,353 7,403,547	56,236,652 46,697,592 3,732,729 5,806,331	68,636,859 57,026,633 4,398,556 7,211,670	57,717,699 49,078,001 3,327,528 5,312,170	655,404 414,964 104,316 136,124	893,807 563,612 126,343 203,852	725,892 451,712 109,648 164,532

Table 1.—NUMBER OF RETURNS, RECEIPTS, COST OF SALES AND OPERATIONS, NET INCOME, TAX AND CREDIT ITEMS, DISTRIBUTIONS TO STOCKHOLDERS, TOTAL ASSETS, NET WORTH, DEPRECIABLE ASSETS, AND DEPRECIATION DEOUCTION, BY MINOR INDUSTRY—Continued

=					Distribution	ns to stock-		1		
	Minor industry	Total income	Foreign tax	Investment	bolders except	t in own stock Returns	Total	Net worth	Depreciable	Depreciation deduction
		tax	credit	credit	Total	with net	assets	neo nor on	assets	for year
		(10)	(11)	(12)	(13)	income (14)	(15)	(16)	(17)	(18)
	ManufacturingContinued	(10)	(11)	(12)	(D)	(14)	(1)	(10)	(1)	(10)
82	Fabricated metal products, except machinery and									
	transportation equipment	1,109,920	44,515	46,091 14,723	551,378 89,245	522,597 89,245	25,908,320 3,176,534	13,712,249	13,704,095	987,139 168,477
83 84	Metal cans Outlery, hand tools, and hardware	161,574 154,784	7,676 15,297	4,128	90,926	90,837	2,198,490	1,434,722	950,169	71,364
85	Plumbing and heating apparatus, except electric	94,742	8,033	2,980 4,880	48,501 83,485	43,902 64,862	2,845,819 6,442,230	1,292,555 3,021,821	1,234,745	78,049 197,857
86 87	Fabricated structural metal products	172,686 98,668	6,332 713	3,992	40,908	40,703	1,859,507	1,059,346	1,236,823	91,553
88 89	Metal stampings Other fabricated metal products	149,670 277,796	2,383 4,081	5,820 9,568	74,041 124,272	71,492	3,335,736 6,050,004	1,770,938 3,365,597	2,038,454 3,121,988	146,746 233,093
90	Machinery, except electrical	2,358,436	220,674	63,858	1,202,833	1,157,401	47,627,235	26,339,946	23,867,145	2,041,221
91 92	Farm machinery	63,786	8,811	3,747	89,680	57,572	6,931,304	3,062,340	2,436,299	179,420
93	machinery and equipment	467,620 217,520	45,134 4,805	7,613	257,699 81,584	256,129 80,015	8,318,5 <b>7</b> 4 4,587,585	4,825,689 2,670,537	3,629,088	282,541 200,523
94	Special industry machinery	227,716	18,206	6,770	102,972	102,068	5,556,365	2,876,334	2,259,200	193,956
95 96	General industrial machinery Office and computing machines	229,405 888,595	12,578 122,490	11,172	89,049 485,103	86,514 479,682	5,187,614 11,600,713	2,795,356 7,346,007	2,704,825	177,247 791,722
97 98	Service industry machines Other machinery, except electrical	105,162 158,632	1,908 6,742	3,098 5,306	31,692 65,054	30,995 64,426	2,243,751 3,201,329	1,126,578 1,637,105	751,143	53,743 162,069
99	Electrical equipment and supplies	1,672,530	140,295	78,976	935,276	922,733	44,201,802	19,765,410	17,105,856	1,501,689
100 101	Radio, television, and communication equipment	235,343 366,331	22,736 69,253	5,921 16,488	140,842	140,739 225,216	4,561,598 10,867,833	2,195,945 4,573,363	1,396,548 4,398,510	135,192 464,874
102	Electronic components and accessories	257,589	12,262	12,293	85,625 479,739	79,433 477,345	11,297,962 17,474,409	5,163,782 7,832,320	3,682,965 7,627,833	341,176 560,447
103	Other electrical equipment and supplies  Motor vehicles and equipment	813,267 2,597,319	36,044 178,991	44,274 85,297	1,810,547	1,801,234	49,271,776	23,577,438	21,665,167	1,427,387
105	Transportation equipment, except motor vehicles	582,842	28,842	42,915	413,194	346,169	30,110,440	10,206,742	11,482,035	914,000
106	Aircraft, guided missiles, and parts	420,360	25,892	34,842	336,139	271,796	24,110,689	8,040,526 454,993	8,709,175 492,449	701,082 33,901
107 108	Ship and hoat huilding and repairing Transportation equipment not elsewhere classified	32,447 130,035	293 2,657	1,742 6,331	9,359 67,696	8,215 66,158	4,857,319	1,711,223	2,280,411	179,017
109	Scientific instruments, photographic equipment,	988,613	135,931	24,350	404,612	404,040	11,659,746	7,035,633	5,888,120	535,205
110	watches and clocks	154,391	10,921	3,802	63,098	62,594	3,752,338	1,913,331	1,591,745	137,067
111	Optical, medical, and ophthalmic goods	173,978 616,291	19,993 103,544	3,118 17,046	59,181 265,421	59,178 265,382	2,246,227 4,958,904	1,413,387 3,379,983	904,324 3,187,883	71,831 3 <b>1</b> 4,002
113	Watches and clocks	43,953	1,473	384	16,912	16,886	702,277	328,932	204,168	12,305
114	Miscellaneous manufactured products, and manufacturing not allocable	316,958	5,834	9,025	131,345	121,708	8,917,167	4,181,830	2,981,959	235,128
115 116	Ordnance, except guided missiles	25,705	103	694	11,904	11,904	472,062	248,267	215,405	14,160
	ordnance, and manufacturing not allocable	291,253	5,731	8,331	119,441	109,804	8,445,105	3,933,563	2,766,554	220,968
117	Transportation, communication, electric, gas, and sanitary services	5,572,822	35,551	596,241	5,565,556	5,377,187	262,356,701	113,467,517	272,306,315	12,410,656
118	Transportation	793,773	18,890	163,757	865,188	689,402	82,890,046	35,058,224 20,882,624	76,963,174	4,657,485
119 120	Railroad transportation  Local and interurban passenger transit	211,757 44,047	682 3, <b>1</b> 12	80,818	411,134 57,026	285,964 55,995	40,304,281 2,011,666	824,272	40,679,561	1,421,163 213,748
121 122	Trucking and warehousing	276,134 86,260	5,534 3,277	29,435 9,860	106,455	99,844	11,973,722 6,469,798	5,092,565	9,565,652	984,073 297,880
123 124	Air transportation	57,444 66,646	1,738 2,547	19,128	85,033 117,058	55,459 115,903	14,447,179 4,043,897	3,788,029 1,052,608	12,632,721 4,591,629	1,333,031 206,707
125	Transportation services not elsewhere classified	51,485	2,000	2,745	49,361	45,333	3,639,503	980,041	2,945,692	200,883
126 127	Communication	2,613,805	13,656	172,123	1,831,719	1,826,603	67,557,076	34,959,723	67,991,367	3,232,220
128	services	2,415,418 198,387	10,576 3,080	167,428 4,695	1,729, <b>1</b> 08 102,611	1,728,481 98,122	62,850,366 4,706,710	33,084,861	65,707,939 2,283,428	2,996,515 235,705
129	Electric, gas, and sanitary services	2,165,244	3,005	260,361	2,868,649	2,861,182	111,909,579	43,449,570	127,351,774	4,520,951
130° 131	Electric companies and systems	974,263 460,655	297 1,830	87,440 99,478	1,146,981 679,503	1,146,062 673,766	42,770,588 28,918,923	16,982,007	49,091,238	1,667,517 1,191,215
132	Combination companies and systems	688,284	875	70,289	1,003,254		36,738,005 3,482,063	14,803,693	42,784,084 3,308,528	1,542,204
133 134	Water supply and other sanitary services  Wholesale and retail trade	42,042	178,446	3,154	38,911 2,199,542	2,140,134	184,644,421	74,986,545	54,852,172	4,422,832
135	Wholesale trade	2,153,241	135,977	31,050	795,541	779,562	81,211,950	32,059,200	18,858,696	1,511,992
136	Groceries and related products	211,456	3,351	4,690	93,622	90,549	8,841,891	3,373,496	2,721,071 2,102,247	232,452 219,264
137 138	Machinery, equipment, and supplies	305,046	2,227 130,399	4,132	67,729	66,733	10,474,011	4,280,692	14,035,378	1,060,276
139	Motor vehicles and automotive equipment  Drugs, chemicals, and allied products	198,077	998	1,182 1,099	38,738 116,446	37,589 114,920	4,622,575 5,541,308	1,852,937 2,320,595	786,854 1,843,276	72,498 95,820
140	Dry goods and apparel	177,886 124,336	79,648 881	2,272	36,126	35,885	4,502,346	1,722,236	681,924	49,138
142 143	Farm productsraw materials	64,173 147,996	7,089 288	2, <b>1</b> 52	29,674 67,788	28,990 67,079	4,964,078 4,843,546	1,893,786 1,893,689	2,057,921	124,116 57,167
144	Hardware, and plumbing and heating equipment	114,583	836	1,252	44,423 33,657	44,138 32,961	4,300,750 3,842,534	2,162,103 1,459,140	734,760	58,347 66,245
145 146	Metals and minerals, except petroleum and scrap Petroleum and petroleum products	116,250 96,653	1,873 33,840	3,284 2,188	26,808	26,170	4,431,416	1,885,835	1,746,601	131,212
147 148	Alcoholic beverages  Paper and its products	102,362 58,549	30 174	1,146	70,741	70,696	2,935,053 1,996,343	902,343	495,159	46,539 36,352
149	Lumber and construction materials	72,788	3	1,539	28,448	28,151	3,513,865 16,402,234	1,374,948	855,165 2,855,987	73,586
150	Other wholesale trade	363,086 2,729,631	4,739 42,451	4,849 80,475	123,245	117,738	102,840,631	5,812,370	35,772,871	2,898,450
152	Building meterials, hardware, and farm equipment	146,741	(1)	1,953	61,116	59,500	7,953,671	3,706,560	2,174,580	167,831
153 154	General merchandise storesFood atores	1,095,269 416,354	38,827 1,313	32,918 20,948	641,098 222,865	626,334 220,549	33,139,505 11, <b>1</b> 08,983	13,606,016 5,242,477	11,067,973	783,451 559,691
155	Automotive dealers and service stations	280,026	12	3,903	97,741	90,020	18,186,742	5,983,722	4,526,179	414,164
156 157	Gasoline service atations	173,649 45,804	1 -	2,200 889	78,529 8,881	8,881	13,668,782	4,457,227 510,279	2,893,461 677,941	265,718 56,646
1.58	Other automotive dealers		11	•	10,331	8,825	3,296,407	1,016,216	954,777	91,800

#### ACTIVE CORPORATION RETURNS

Table 1.—NUMBER OF RETURNS, RECEIPTS, COST OF SALES AND OPERATIONS, NET INCOME, TAX AND CREDIT ITEMS, DISTRIBUTIONS TO STOCKHOLDERS, TOTAL ASSETS, NET WORTH, DEPRECIABLE ASSETS, AND DEPRECIATION DEDUCTION, BY MINOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

-		returns	Total re				Net			
	Minor industry	Total	With net	All returns	Returns with net	Business receipts	Cost of sales and operations	income (less deficit)	Net income	Income subject to tax
		(-)	income		income	(2)	(4)		(4)	(0)
	Wholesale and retail tradeContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Retail tradeContinued									
159 160 161	Apparel and accessory stores Purniture, home furnishings, and equipment stores Eating and drinking places	35,484 32,227 65,854	27,231 20,830 35,097	14,753,251 13,031,220 14,760,444	13,069,886 10,479,549 10,478,546	14,397,742 12,555,934 14,353,542	9,049,666 8,124,663 6,433,736	572,193 260,053 273,577	649,236 374,678 552,737	552,932 296,570 425,852
162 163 164	Miscellaneous retail stores. Drug stores and proprietary stores. Liquor stores. Other retail stores.	82,020 18,034 9,658	56,365 13,979 6,022	28,975,430 9,506,295 3,403,150	24,399,940 8,389,126 2,698,645	28,375,581 9,365,730 3,391,137	19,847,017 6,552,902 2,774,795	755,534 270,625 62,299	969,285 317,397 75,017	761,611 261,458 55,297 444,856
165	Other retail stores	54 <b>,32</b> 8	36,364 563	16,065,985 639,209	13,312,169	15,618,714 619,505	10,519,320	422,610 17,180	576,871 18,381	15,400
167	Finance, insurance, and real estate	428,972	266,554	164,290,937	139,677,860	85,124,705	43,634,213	13,014,453		9,759,793
168	Banking	15,130	13,706	35,617,733	31,382,262	3,933,433	34,138	2,600,245	2,787,111	2,638,439
169 170	Mutual savings banks  Banka and trust companies, except mutual savings	467	370	4,206,281	3,194,013	125,351 3,808,082	22 34,116	92,034	136,897	48,112
171	banks Credit agencies other than banks	14,663 58,957	13,336 36,195	31,411,452 18,506,035	15,784,748	4,804,380	965,029	790,694	1,326,526	1,154,919
172	Savings and loan associations	5,887	4,843	9,478,368	8,308,470	440,622	37,516	235,982	367,623	355,960
173 174	Personal credit agencies  Business credit agencies	15,556 3,073	11,701 2,084	3,073,989 3,545,231	2,256,337 3,394,972	1,271,254 2,427,435	157,461 702,759	249,423 285,037	341,740 316,508	310,750 293,030
175	Other credit agencies, and finance not allocable	34,441	17,567	2,408,447	1,824,969	665,069	67,293	20,252	300,655	195,179
176	Security and commodity brokers, dealers, exchanges, and services	4,015	2,128	3,644,831	2,541,654	854,945	107,863	180,400	381,419	326,666
177 178	Security brokers, dealers, and flotation companies Commodity brokers and dealers; security and com-	3,312	1,615	3,214,489	2,138,706	664,626	41,732	120,392	311,578	293,641
170	modity exchanges; and allied services	703	513	430,342	402,948	190,319	66,131	60,008	69,841	33,025
179	Holding and other investment companies	30,401 598	19,165	7,004,112	6,562,938 3,832,030	639,772	155,864	4,677,585 3,487,954	4,853,138 3,506,966	616,640
180	Regulated investment companies	113	86	3,874,115 189,836	133,813	5,193	2,109	43,771	51,010	111
182 183	Small business investment companies Other holding and investment companies	285 29,405	190 18,399	38,600 2,901,561	32,458 2,564,637	432 634,147	24 153,731	15,334 1,130,526	16,632	11,210 605,279
184	Insurance carriers	5,883	3,896	77,250,474	67,031,389	63,486,368	39,246,097	3,081,707	3,602,561	2,795,791
185 186	Life insurance	1,962	978	46,617,560	44,400,870	35,807,040	22,318,951	2,501,139	2,658,543	2,409,292
187	Mitual insurance, except life or marine and certsin fire or flood insurance companies2	940 2,981	703 2, 2 <b>1</b> 5	9,120,818 21,512,096	3,404,629 19,225,890	8,485,722 19,193,606	5,643,359 11,283,787	-153,161 733,729	95,746 848, <b>2</b> 72	43,816 342,683
188	Insurance agenta, brokers, and service	30,343	21,277	3,752,152	3,106,043	3,553,763	977,274	240,729	307,626	223,189
189 190	Real estate operators (except developera) and lessors	284,243	170,187	18,515,600	13,268,826	7,852,044	2,147,948	1,443,093	2,513,921 1,574,643	2,004,149
191 192	of buildings  Leasors of mining, oil, and similar property  Lessors of railroad property, and of real property	195,793 1,985	122,787	11,004,774 518,236	7,771,609 413,368	4,506,150 57,516	1,189,778 22,935	1,014,544 84,280	97,210	92,741
193 194	not eleewhere classified. Subdividers, developers, and operative builders Other real estate and combinations of real estate,	5,972 46,192	3,437 24,046	237,300 3,351,125	184,007 2,291,224	81,689 365,061	22,610 259,519	23,368 131,820	39,875 527,273	32,429 344,537
	insurance, loan, and law offices	34,301	18,580	3,404,165	2,608,618	2,841,628	653,106	189,081	274,920	190,630
195	Services	261,640	143,701	60,036,636	45,923,810	57,217,736	32,861,148	1,653,105	3,334,553	2,635,724
196 197	Hotels and other lodging places	17,524 36,584	9,546 21,589	5,806,293 6,118,846	4,265,452 4,749,604	5,457,407 6,016,723	2,667,379 3,285,224	257,678 213,418	422,639 283,272	300,505 211,338
198	Business services	86,067	44,881	21,819,528	17,621,507	20,838,664	13,337,450	495,444	1,199,348	1,020,839
199 200	Advertising  Business services, except advertising	9,315 76,752	6,015 38,866	6,854,171 14,965,357	6,089,920 11,531,587	6,764,623 14,074,041	5,202,294 8,135,156	220,967 274,477	262,036 937,312	236,037 784,802
201	Automobile services and miscellaneous repair services	37,811	23,180	6,315,890	4,828,742	6,033,922	2,986,680	225,709	315,444	232,885
202	Automobile parking, repair, and services	26,780 11,031	16,462 6,718	4,770,481 1,545,409	3,658,836 1,169,906	4,508,979 1,524,943	1,999,552 987,128	161,553 64,156	236,779 78,665	183,612 49,273
204 205	Amusement and recreation services	35,535	17,386	8,306,940	5,557,097	7,589,729	4,122,535	197,033	560,623	445,902
206	services	5,037	2,705	2,660,901 1,205,006	1,628,325 822,819	2,471,306 1,081,370	1,470,055 591,9 <b>1</b> 5	-36,467 64,627	118,942 87,675	93,202 74,450
206	Other amusement and recreation services	4,295 26,203	2,992 11,689	4,441,033	3,105,953	4,037,053	2,060,565	168,873	354,006	278,250
208	Other services	48,119	27,119	11,669,139	8,901,408	11,281,291	6,461,880	263,823	553,227	424,255
209 210	Medical services	17,526 6,204	12,096 2,974	4,940,761 1,014,020	3,856,692 702,587	4,817,656 979,753	2,638,431 504,792	133,056 -9,508	230,806 49,688	179,773 31,611
211	Services not elsewhere classified	24,389	12,049	5,714,358	4,342,129	5,483,882	3,318,657	140,275	272,733	212,871
212	Nature of business not allocable	898	209	271,576	246,046	269,950	225,124	2,767	4,934	3,781

Table 1.—NUMBER OF RETURNS, RECEIPTS, COST OF SALES AND OPERATIONS, NET INCOME, TAX AND CREDIT ITEMS, DISTRIBUTIONS TO STOCKHOLDERS, TOTAL ASSETS, NET WORTH, DEPRECIABLE ASSETS, AND DEPRECIATION DEDUCTION, BY MINOR INDUSTRY—Continued [Money amounts in thousands of dollars]

=		Total	Foreign	Investment	Distribution holders except		Total		Depreciable	Depreciation
	Minor industry	income tax	tax credit	credit	Total	Returns with net income	assets	Net worth	assets	deduction for year
	Wholesale and retail tradeContinued	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	Retail tradeContinued									
159 160 161	Apparel and accessory stores Furniture, home furnishings, and equipment stores Eating and drinking places	223,789 109,130 163,232	43 387 241	3,864 620 8,583	95, 147 45, 175 87, 195	93,354 43,897 81,111	6,554,058 6,497,605 6,804,753	3,287,121 2,797,089 2,480,517	1,416,433 1,160,271 4,827,262	121,702 108,742 395,930
162 163 164 165	Miscellaneous retail stores.  Drug stores and proprietary stores.  Liquor stores.  Other retail stores.	295,090 110,930 20,530 163,630	1,628 351 - 1,277	7,686 3,026 145 4,515	147,758 52,320 10,007 85,431	139,901 50,806 9,668 79,427	12,595,314 3,396,085 876,446 8,322,783	5,514,013 1,493,742 351,715 3,668,556	4,024,399 1,005,380 242,930 2,776,089	346,939 85,728 21,226 239,985
166	Wholesale and retail trade not allocable	6,400	18	355	5,906	5,906	591,840	309,830	220,605	12,390
167	Finance, insurance, and real estate	4,292,383	175,664	91,862	8,179,033	7,768,038	1,298,161,458	194,362,116	78,035,348	4,065,452
168	Banking	1,255,175	77,762	51,242	1,492,369	1,350,193	619,465,699	45,494,830	9,680,503	803,050
169 170	Mutual savings banks Banks and trust companies, except mutual savings	18,218	31	514	· · ·	-	72,177,700	4,517,012	606,333	32,020
171	banks	1,236,957	77,731	50,728	1,492,369	1,350,193	547,287,999	40,977,818	9,074,170	771,030
171	Credit agencies other than banks	506,952 156,641	7,409 ·(¹)	14,784 1,183	445,730 74,309	398,831 72,544	223,075,715 148,324,883	16,894,862 5,048,117	5,211,576 2,443,764	367,736 108,031
173	Personal credit agencies	128,662	3,831	592	151,301	132,190	21,791,885	4,394,349	409,599	33,602
174 175	Business credit agencies Other credit agencies, and finance not allocable	143,328 78,321	3,046 532	12,815	65,111 155,009	63,325 130,772	24,452,473 28,506,474	3,398,117 4,054,279	1,344,965 1,013,248	186,593 39,510
176		160,073	994	1,851	50,508	44,403	13,980,046	2,113,704	331, 165	38,228
177 178	Security brokers, dealers, and flotation companies Commodity brokers and dealers; security and	143,710	837	1,608	39,022	32,917	12,509,348	1,653,427	231,404	30,837
	commodity exchanges; and allied services	16,363	157	243	11,486	11,486	1,470,698	460,277	99,761	7,391
179 180	Holding and other investment companies	207,970	20,922	825	4,528,605	4,429,276	83,807,049	68,237,522	1,863,532	82,012
181	Regulated investment companies	95 1,447	_	(1) (1)	3,751,031 50,182	3,678,070 40,687	54,997,077 2,148,981	51,765,976 864,592	9,800 689,827	450 22,215
182 183	Real estate investment trusts. Small business investment companies. Other bolding and investment companies.	3,387	20,922	(1) 825	4,247	3,654	366,688	179,369	1,930	133
184	Insurance carriers	203,041 1,402,339	67,478		723,145	706,865 982,144	26,294,303 264,926,740	15,427,585	1,161,975 3,981,890	59,214
185 186	Life insurance	1,250,870	56,859	6,162	491,726	481,981	199,721,514	16, 131, 766	1,833,297	456,519 247,102
187	fire or flood insurance companies <sup>2</sup>	20,100 131,369	8 10,611	239 7,422	521,465	500,163	13,749,500 51,455,726	3,491,859	312,090	36,568
188	Insurance agents, brokers, and service	85,190	412	7,422	56,063	52,332	4,447,112	18,389,490	1,836,503 525,633	172,849 60,630
189	Real estate	674,684	687	8,611	592,567	510,859	88,459,097	22,178,185		
190	Real estate operators (except developers) and lessors of buildings.	427,628	560	4,932	372, 161	318,237	61,120,918	16,209,742	56,441,049 50,945,056	2,257,277 1,973,675
191 192	Lessors of mining, oil, and similar property Lessors of railroad property, and of real property	42, 108	95	960	66,658	64,567	2,005,162	621,542	228,511	12,574
193 194	not elsewhere classified.  Subdividers, developers, and operative builders  Other real estate and combinations of real estate,	11,363 128,278	16 6	725 1,569	16,875 85,921	15,437 65,687	1,545,530 18,303,353	599,402 3,156,404	891,286 3,279,557	38,294 163,856
	insurance, loan, and law offices	65,307	10	425	50,952	46,931	5,484,134	1,591,095	1,096,639	68,678
	Services	1,115,242	29,802	55,245	595,268	556,931	55,397,762	17,854,073	36,844,938	
196	Hotels and other lodging places	133,417	8,056	7,645	89,839	87,734	9,346,181	2,681,798	8,127,691	439,497
198	Personal services	82,952 450,046	241 14,796	4,032 20,942	58,790 209,070	57,384 194,329	3,470,973 18,857,056	1,627,265	2,931,115 9,848,916	265,896 1,203,006
199 200	Advertising.  Business services, except advertising.	112,486 337,560	6,380 8,416	1,640 19,302	64,812 144,258	54,564 139,765	2,496,779 16,360,277	943,425	550,163 9,298,753	52,288 1,150,718
201	Automobile services and miscellaneous repair services	85,308	112	12,078	44,495	43,283	6,374,016	1,600,700	5,873,155	997,643
202	Automobile parking, repair, and services	68,670	112	11,741	33,520	32,955	5,712,126	1,319,426	5,540,223	963,880
203	Repair services, except automobile	16,638		337	10,975	10,328	661,890	281,274	332,932	33,763
204 205	Amusement and recreation services	193,688	4,147 4,085	6,559 1,972	120,386 29,876	105,538	9,801,660	3,092,210 867,873	6,462,564 1,355,935	605,584
206 207	Motion picture theaters.  Other amusement and recreation services	29,458 120,645	(1) 62	966 3,621	29,736 60,774	29,664 60,201	1,257,402 4,915,509	477,589	883,618 4,223,011	52, 192 273, 132
208	Other services	169,831	2,450	3,989	72,688	68,663	7,547,876	2,585,305	3,601,497	250,054
209 210 211	Medical services. Educational services. Services not elsewhere classified.	68,826 12,630	274	1,746	21,585 8,955	20,733 7,134	3,774,111 578,130	1,181,991 202,998	2,378,613 280,406	136,804 23,022
		88,375 1,608	2,176 (1)	2, 194	42,148	40,796	3, 195, 635	1,200,316	942,478	90,228
212	Nature of business not allocable	1,608	(2)	103	163	163	117,770	35, 105	30,434	4,014

<sup>&</sup>lt;sup>1</sup>Less than \$500 per return.
<sup>2</sup>Exclude companies with gross income under \$150,000 which are tax-exempt under section 501.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2. —BALANCE SHEETS AND INCOME STATEMENTS, 8Y MAJOR INDUSTRY [Money amounts in thousands of dollars]

_			[Money amou	Money amounts in thousands of dollars]								
						Ma	ajor industr	у				
	Item	All industries	Agriculture, forestry, and	Total	Metal	Mining	Crude petro- leum and	Nonmetallic minerals (except	Contract	Manufactu Total manufac-	Food and kindred	
			fishery	mining	mining	mining	natural gas	fuels) mining	tion	turing	products	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1 2	Number of returns, total	1,658,820 1,045,520	31,979 18,192	14,028 7,004	1,314	1,673 821	7,818 3,945	3,223 2,099	127,670 79,113	202,102 135,749	16,108 10,725	
3	Total assets	2,445,627,954	10,406,640	22,773,166	6,452,277	2,197,573	10,894,244	3,229,072	39,642,746	572,127,290	49,458,685	
4 5 6 7	Cash. Notes and accounts receivable Less: Allowance for bad debts. Inventories	162,614,615 580,463,441 18,361,126 184,582,868	479,973 991,017 8,621 1,232,224	1,185,319 3,535,857 19,212 1,253,406	189,591 588,540 908 452,853	128,179 402,819 3,209 62,469	551,045 2,059,468 7,606 474,134	316,504 485,030 7,489 263,950	3,616,182 13,606,818 101,456 5,058,583	21,026,128 127,626,488 2,223,362 108,634,965	2,239,063 9,497,302 153,735 9,861,308	
8 9 10	Investments in Government obligations: United States. State and local Other current assets.	97,934,588 80,300,418 61,487,168	57,613 30,454 378,671	194,312 117,737 598,179	33,097 33,942 310,543	30,006 11,068 40,408	80,406 66,729 204, <b>1</b> 70	50,803 5,998 43,058	240,522 204,119 3,624,800	7,198,007 2,564,641 14,027,184	346,677 200,345 1,155,397	
11 12	Loans to stockholders	4,135,780 300,099,674	144,689 94,076	60,632 85,697	377	4,874 3,455	48,477 62,528	6,904 13,094	377,035 263,131	657,300	86,284	
13	Other investments	370,458,067 810,222,784	883,492 5,647,355	3,692,760 15,524,057	6,620 1,695,815 3,704,204	215,716 1,898,125	1,510,040 7,141,337	271,189 2,780,391	2,356,841 14,749,219	1,126,323 78,440,509 332,232,946	187,852 6,987,920 27,947,405	
15 16	Less: Accumulated depreciation Depletable assets	311,450,204 18,213,301	2,512,262 51,701	7,668,124 4,373,818	1,615,891 775,212	894,124 236,608	3,729,767 3,042,939	1,428,342	7,515,996	162,384,728	13,243,251 65,249	
17	Less: Accumulated depletionLand	6,414,526 44,356,664	14,299 2,294,232	1,805,317 530,842	260,228 108,001	78,338 34,409	1,363,096 240,332	103,655 148,100	47,746 1,304,730	3,540,576 9,926,523	23,693	
19 20	Intangible assets (amortizable)	11,854,588 5,476,967	12,765 5,376	518,006 166,674	194,776 42,264	13,793 1,234	300,832 120,587	8,605 2,589	43,979 15,278	8,908,652 4,417,092	101,993 32,750	
21	Other assets	60,606,821	648,936	761,871 22,773,166	277,997	92,549	332,863	58,462	1,692,360	21,795,986	3,128,486	
23	Accounts payable	144,176,655	10,406,640 612,571	1,776,915	6,452,277 337,048	2,197,573 257,412	10,894,244 959,400	3,229,072 223,055	39,642,746 9,648,812	572,127,290 59,964,433	49,458,685 5,719,764	
24 25 26	Mortgages, notes, and bonds payable in less than one year. Other current liabilities. Loans from stockholders.	157,348,576 801,470,380 21,560,075	1,840,722 374,870 429,474	1,487,155 1,679,530 322,015	225,790 248,615 79,019	160,974 93,804 34,468	913,254 1,192,849 157,021	187,137 144,262 51,507	4,217,628 4,663,195 1,024,437	46,207,570 40,499,495 3,668,501	4,078,480 3,080,891 394,304	
27	Mortgages, notes, and bonds payable in one year or more Other liabilities	326,038,750	2,729,772	3,919,796	901,950	480,948	2,051,631	485,267	4,815,022	95,725,098	9,153,583	
29	Capital stock	267,474,691 195,547,563	429,398 2,035,160	1,208,792 2,386,446	381,264 714,077	93,815 193,648	562,358 1,017,806	171,355 460,915	4,337,364 3,367,249	26,513,806 64,673,484	2,062,248 5,832,334	
30	Paid-in or capital surplus Retained earnings, appropriated	181,802,541 15,598,098	1,088,851 57,046	3,163,058 105,757	1,331,932 12,106	262,899 50,315	1,457,579 27,709	110,648 15,627	1,063,836 86,928	58,651,423 3,067,583	4,553,049 410,550	
32 33	Retained earnings, unappropriated Less: Cost of treasury stock	344,918,321 10,307,696	881,888 73,112	6,917,925 194,223	2,250,998 30,522	585,399 16,109	2,645,236 90,599	1,436,292 56,993	6,813,532 395,257	177,803,534 4,647,637	14,717,357 543,875	
34	Total receipts	1,680,482,985	12,127,144	16,233,328	3,204,332	2,539,968	7,718,266	2,770,762	83,912,537	710,084,099	98,166,884	
35	Business receipts Interest on Government obligations:	1,560,830,321	11,568,926	15,366,731	2,947,545	2,464,920	7,275,491	2,678,775	82,290,720	689,906,327	96,852,989	
36 37	United States	5,400,318 3,073,844	5,839 2,003	12,201 8,705	2,0 <b>1</b> 7 1,598	1,499 1,912	5,485 3,070	3,200 2,125	16,510 8,223	499,940 140,483	22,652 12,590	
38 39 40	Other interest Rents Royalties	53,738,002 13,044,752 2,357,340	49,293 71,903 16,387	105,860 82,600	29,784 4,915	7,396 20,953	52,110 40,648	16,570 16,084	187,693 416,114	3,374,987 1,992,022	254,706 184,248	
41	Net short-term capital gain reduced by net			86,293	5,117	5,312	61,176	14,688	9,031	1,450,554	70,579	
42	long-term capital loss Net long-term capital gain reduced by net	224,253	5,556	5,641	624	35	4,950	32	8,012	68,691	4,363	
43	ahort-term capital loss	8,332,488 5,351,223	136,061 28,174	119,768 49,754	41,541 3,168	9,071 2,561	59,350 39,731	9,806 4,294	139,082 106,514	2,589,478 435,556	87,122 43,434	
45	Oividends, domestic corporations	5,03 <b>1</b> ,253 2,903,544	13,372 3,297	99,415 74,976	59,829 65,758	13,910	22,763 9,066	2,913 134	25,671 24,285	1,205,860 2,432,076	48,739 162,389	
47	Other receipts Total deductions	20,195,647	226,333	221,384	42,436 2,958,2 <b>1</b> 2	12,381	144,426 6,607,654	22,141 2,596,280	680,682 82,252,057	5,988,125	423,073 94,855,847	
48 49	Cost of sales and operations	1,104,571,988	8,703,651	9,224,886	1,906,790	1,929,776	3,774,364	1,613,956	68,274,975	485,101,441	73,751,478	
50 51	RepairsBad debts	30,333,959 13,211,288	290,984 202,684	244,546 262,343	21,804 44,876	28,731 37,502	131,558 88,886	62,453 91,079	2,741,234 468,939	7,773,078 9,079,447	636,904 850,282	
52	Rent paid on business property	21,463,085 46,476,582	18,127 236,250	33,899 132,441	10,849	6,642 36,148	18,928 64,900	7,696 20,544	157,566 435,035	1,297,096	113,620 588,104	
54 55	Interest paid	51,717,379	251,914 279,367 2,888	426,840 307,390 8,329	111,581 67,867 3,159	74,318 37,251 890	156,038 156,536	84,903 45,736	1,579,668 593,850	21,818,750 9,771,271	3,110,615 956,318	
56	Amortization	332,552	3,330	10,233	5,452	493	2,099 3,650	2,181	25,321 5,007	614,378	50,919 6,093	
57 58 59	Depreciation.  Depletion.  Advartising	49,139,399 6,011,234	433,834 3,194	977,471 1,110,184	209,874	125,910; 55,532	416,219 741,315	225,468	1,529,799	21,533,661	1,833,199	
60	Advertising. Pension, profit sharing, stock bonus,	17,690,219	32,768	24,267	2,061	1,708	15,488	5,010	166,717	9,468,440	2,279,822	
61 62	annuity plans Other employee benefit plans Net loss, noncapital assets	11,087,540 6,372,993	28,490 21,941	91,983 86,068	28,944 29,165	10,343 38,097	35,980 10,046	16,716 8,760	342,039 244,235	6,068,484 4,265,911	423,760 278,533	
63	Other deductions	1,374,841 231,634,302	11,680 1,348,070	17,291 1,730,141	2,461 310,881	6,147 136,678	8,018 983,629	665 298,953	20,954 5,640,063	168,030 82,019,356	24,330 9,937,851	
64 65	Total receipts less total deductions Constructive taxable income from related	82,134,774	257,972	1,545,016	246,120	13,802	1,110,612	174,482	1,660,480	40,385,611	3,311,037	
66	foreign corporations	1,157,755	1,230	17,658	11,968	-	5,690	-	8,086	1,011,619	94,392	
67 68	37) Net income.	80,218,685 93,432,590	257,199 528,270	1,553,969 2,048,220	256,490 446,927	11,890 67,283	1,113,232	172,357 197,546	1,660,343 2,491,285	41,256,747 45,272,172	3,392,839 3,795,243	
69	Deficit Income subject to tax Income tax, total <sup>2</sup>	13,213,905 81,222,807	271,071 347,783	494,251 1,826,971	190,437 363,420	55,393 46,569	223,232	25,189 163,900	830,942 1,941,176	4,015,425 42,841,059	402,404 3,660,729	
71 72	Normal tax and aurtax	39,374,125 35,749,136 3,245,189	137,945 125,236	930,758 844,600	184,217 167,343	21,284	646,624 586,684	78,633 71,324	813,508 736,157	21,620,587	1,874,772	
73	Tax from recomputing prior year investment credit	3,445,189	10,870	83,721	16,705	1,842	58,3691	6,805	66,269	1,918,902	162,070	
74	Additional tax for tax preferences	114,434 i 3,053	865 4	1,447 759	63 54	142 66	788 617	454 22	5,864 36	64,403 1,033	6,466 26	
75 76	Investment credit	1,908,788	6,744	32,924	10,311	3,929	9,245	9,439	33,010	980,779	77,256	
77	minus 70 plus 75)	42,753,348 55,981,284	125,998 397,353	656,135 1,150,622	82,584 273,076	-5,465 49,935	475,853 699,239	103,163 128,372	879,845 1,711,551	20,616,939 24,641,158	1,595,323 1,998,558	
78 79	Cash and property except own stock Corporation's own stock	32,950,977 2,715,063	87,933 4,562	1,231,858 41,764	259,351 15,918	43,787	845,306	83,414	330,577	14,761,047	1,011,654	
		2,725,003	4,302	NI,704	17,918	7,451	15,017	3,378	67,177	1,268,075	74,909	

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

=	[Money emounts in thousands of dollars]											
							dustryCont		3			
	Item	Tobacco manufac- tures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellane- ous plastics products	Leather and leather products
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 2	Number of returns, total	101 40	6,908 4,627	19,060 12,542	8,901 5,625	6,927 4,913	3,106 2,401	25,817 17,842	10,145 6,315	1,267 812	5,781 3,709	2,102 1,528
3	Total assets	6,305,246	15,506,157	11,095,606 738,836	10,814,653 447,571	4,535,633 278,091	19,736,463 515,349	19,428,863	50,044,193	85,647,611	11,495,345	3,608,075
5 6 7	Notes and accounts receivable Less: Allowance for bad debts Inventories	155,623 387,458 7,846 2,564,962	737,162 4,286,351 56,922 3,890,405	3,446,221 59,631 3,603,591	1,635,052 28,191 1,957,788	1,200,730 23,647 1,361,292	2,891,409 61,763 2,702,082	4,580,806 334,592 2,233,811	1,564,888 9,277,061 152,456 8,872,009	1,721,537 14,781,746 183,770 5,378,708	446,838 2,877,864 52,660 2,681,821	205,199 891,659 16,012 1,039,059
8 9 10	Investments in Government obligations: United States. State and local. Other current assets.	35 463	208,236 102,146	57,352 36,460	73,650 43,444	61,241 21,313	59,879 165,353	288,239 192,210	610,975 246,883	843,705 270,518	63,921 32,900	13,071 10,955
11	Loans to stockholders	52,300	258,954 24,966	287,183 48,006	295,612	101,231	449,417 14,227	836,924 63,132	36,482	1,937,112 66,025	110,178 47,395	46,031 7,173
12 13 14 15	Mortgage and real estate loans	11,751 1,561,804 1,493,693 456,468	15,920 1,259,476 9,126,857 4,735,156	16,962 1,207,751 2,320,199 1,082,131	52,088 905,479 6,550,475 2,941,260	6,588 348,978 1,923,133 916,732	193,503 2,640,298 15,600,521 6,797,213	41,599 2,577,063 9,930,565 4,568,613		67,019 17,762,756 60,862,931	7,265,439	3,089 749,473 977,632
16 17	Depletable assets	-	4,303	3,408 2,856	1,227,597	917	937,351 161,041	97,903 8,355	18,193,312 388,258 147,254	29,945,967 6,342,900 2,579,907	3,507,290 608 367	472,488 - -
18 19 20	Land Intangible assets (amortizable) Less: Accumulated amortization	80,375 4,264 378	114,863 35,343 13,140	70,120 24,930 6,683	225,895 10,265 2,531	82,742 6,973 3,253	225,416 35,311 13,540	409,267 182,483 46,627	847,790 536,514 252,772	2,754,659 6,758,821 3,680,116	125,208 18,867 8,321	27,092 1,795 711
21	Other easets	457,210 6,305,246	248,857 15,506,157	385,888	389,678 10,814,653	72,172	339,904	1,686,960 19,428,863		2,488,934 85,647,611	303,153	125,058 3,608,075
23 24	Accounts payable	328,139 587,456	1,888,438	2,325,050	898,102 891,036	584,517	1,867,065	1,881,994	4,693,425	8,242,902	1,211,986	470,793
25 26 27	Other current liabilities	236,856 28,259	1,169,444 152,625	1,406,851 887,918 179,093	620,759 122,574	412,477 368,100 98,575	918,327 1,566,768 108,086	1,288,927 1,681,468 212,756	1,924,636 3,216,040 361,034	2,099,454 3,204,161 29,034	1,075,668 1,060,002 147,985	369,603 217,116 31,612
28 29	one year or more	136,972	2,071,460 296,399	1,157,861 218,310	2,481,626 284,123 1,520,297	536,604 98,286 600,864	4,228,272 571,880	2,717,778 1,335,807	9,037,227 1,817,158	11,706,513	2,190,962 207,480	540,709 73,761
30 31 32 33	Paid-in or capital surplus Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock	697,664 414,615 173,034 2,066,307 117,621	1,710,744 916,105 61,319 5,586,462 146,845	1,412,311 884,020 32,882 2,758,672 167,362	964,888 24,365 3,136,909 130,026	244,669 12,899 1,643,521 64,879	2,471,440 2,070,584 73,492 6,028,261 167,712	2,341,577 1,531,245 86,567 6,579,070 228,326	6,087,421 6,415,278 185,355 16,780,616 473,997	10,195,801 12,445,749 547,942 30,932,657 465,348	871,287 1,171,221 38,345 3,622,153 101,744	492,108 331,844 20,195 1,172,107 111,773
34 35	Total receipts  Business receipts Interest on Government obligations:	7,289,418 7,125,651	22,426,269 22,052,919	24,399,332 24,140,675	14,173,205 13,308,533	8,757,755 8,614,509	21,377,271 20,643,331	26,607,915 25,770,300	l	72,743,454 67,752,818	15,761,574 15,467,591	6,240,810 6,124,069
36 37	United StatesState and local	277 35	8,883 6,148	2,882 1,136	4,360 1,918	3,384 1,267	5,350 6,845	20,142 7,634	33,647 19,731	72,959 11,770	5,024 478	676 642
38 39 40	Other interest Rents Royalties	21,320 73,547, 9,045	117,448 34,576 9,675	39,693 28,493 31,740	44,047 30,732 7,987	15,500 11,582 1,597	105,531 33,816 32,685	92,951 93,228 52,215	230,780 60,975 270,900	535,620 534,414 130,860	42,278 21,655	16,078 6,308 2,727
41	Net short-term capital gain reduced by net long-term capital loss	3,516	445	1,226	2,670	50	305	881	7,043	21,054	2,843	63
43 44 45	sbort-term capital loss.  Net gain, noncapital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.	10,825 1,259 10,485 2,009	34,262 8,432 13,241 7,669	11,142 6,017 10,084 1,068	610,409 19,558 4,149 10,252	8,133 4,423 3,059 2,263	328,274 8,896 28,026 57,516	112,886 16,936 50,779 15,166	249,935 32,214 78,806 326,820	273,425 58,270 598,484 814,609	31,748 2,424 10,438 76,480	3,796 772 20,230 1,317
46	Other receipts	31,449	132,571	125,176	128,590	91,988	126,696	374,797	381,044	1,939,171	76,359	64,132
48	Total deductions	4,222,299	21,482,995 17,231,299	23,696,931	9,972,634	8,321,208 6,167,333	19,978,616	24,735,393 16,620,028	52,491,154 34,317,787	68,873,280 45,725,527	10,486,312	6,015,412 4,601,984
49 50 51	Compensation of officers Repairs Bad debts	19,871 34,930 5,715	300,586 174,759 31,518	570,837 53,238 40,734	238,588 113,761 22,832	234,136 46,171 21,350	202,295 435,320 32,533	791,053 139,294 135,245	449,442 806,077 84,088	118,137 1,050,200 176,530	212,692 222,894 32,013	95,686 30,897 8,319
52 53	Rent paid on business property	38,363	162,673 468,063	266,452 487,749	90,929 348,973	93,850 213,144	190,035 500,167	343,594 648,625	465,547 1,132,624	1,104,040 3,895,213	203,448 529,815	100,107 143,865
54 55	Interest paid	137,346 7,035	366,831 18,210	242,550 17,141	181,205 10,855	78,005 6,776	342,483 23,944	271,387 44,574	708,010 115,004	957,926 40,822	204,257 7,060	80,408 4,812
56 57 58 59	Amortization. Depreciation. Depletion. Advertising.	520 108,056 - 382,176	1,374 601,314 995 133,616	1,713 195,703 428 191,106	6,278 441,863 557,941 52,952	534 141,223 133 86,950	1,489 916,733 142,051 164,491	4,281 714,484 18,499 235,777	9,443 2,389,979 142,445 2,230,435	11,682 2,851,369 2,975,046 349,114	1,120 513,660 455 198,265	1,202 77,338 (¹) 91,330
60	Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans	60,547 25,168	120,403 58,255	96 <b>,</b> 990 77,492	48,737. 34,607	49,748 34,484	126,756 91,490	227,598 118,475	618,177	393,641 180,264	181,361 115,974	32,455 23,086
62 63	Net loss, noncapital assets Other deductions	1,091 439,269	8,257 1,804,842	3,826 2,868,413	2,229	1,560 1,145,811	2,943 2,671,050	12,668 4,409,811	8,167 8,742,432	24,370 9,019,399	3,183 1,955,403	1,895 722,028
64 65	Total receipts less total deductions	785,865 958	943,274 3,901	702,401	835,605 1,955	436,547 1,444	1,398,655 43,379	1,872,522	5,046,476	3,870,174	893,662	225,398
66	Net income (less deficit) (64 plus 65 minus 37)	786,788	941,027	702,212	835,642	436,724	1,435,189	8,416 1,873,304	204,111 5,230,856	90,263	17,181 910,365	734 225,490
67 68	Net income. Deficit	790,608 3,820	1,097,350 156,323	912,248 210,036	948,220 112,578	526,053 89,329	1,494,296 59,107	2,116,147 242,843	5,452,325 221,469	4,035,665 86,998	977,345 66,980	266,791 41,301
69 70 71	Income subject to tax  Income tax, total <sup>2</sup> Normal tax and surtax	775,957 407,786 369,950	1,052,498 533,377 484,296	793,531 381,714 348,085	915,201 327,750 296,674	492,012 242,971 221,374	1,441,573 668,735 607,756	1,959,930 967,725 878,863	5,304,986 2,720,358 2,470,117	3,397,646 1,724,863 1,565,901	918,435 467,931 424,840	241,003 121,106 110,099
72 73	Surcharge Tax from recomputing prior year investment credit.	36,952 881	46,889	32 <b>,</b> 781	28,751	20,919	59,951 866	84,926 2,881	239,542	156,379 2,226	41,582	10,546
74 75	Additional tax for tax preferences  Investment credit	~	3	-	76	(¹)	48	130	146	279	1,238	-
76	Net income (less deficit) after tax (66 minus 70 plus 75)	9,640 388,642	31,593 439,243	5,468 325,966	35,192 543,084	4,180 197,933	57,291 823,745	33,014 938,593	133,703	84,548 2,308,352	40,185	3,105 107,489
77 78	Net income after tax  Distributions to stockholders: Cash and property except own stock	392,462 246,328	595,799 231,356	536,175	655,794 189,534	287,329 56,629	882,862 479,434	1,181,503 405,492	2,865,711 1,920,704	2,395,424 3,043,359	549,634 221,162	148,815 79,926
79	Corporation's own stock	-	18,868	25,154	67,020	23,557	74,242	81,186	90,148	346,418	13,702	3,643

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued

Town   Part	_	[Money amounts in thousands of dollars]											
Section   Sect	-					Manufa			octinued			Transportation.	communica-
## Action of States of February, 1902.1.  ## Action of States of S		Item	clay, and glass	metal	metal products, except machinery and trans- portation	Machinery,	Electrical equipment and	Motor vehicles and	tstion equipment, except motor	instru- ments, photo- graphic equipment, watches	ous manu- factured products, and manu- facturing not	tion, electric sanitary se Total trans- portstion, communication, electric, gas, and sanitary	rvices Transpor-
Section   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5   1.5			(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Company	1												
Section of second remains continued   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20,500   1,20				l .							8,917,167		82,890,046
The interaction   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.0   19.	5 6	Notes and accounts receivable Less: Allowance for bad debts Inventories	2,708,589 77,574	8,377,669 93,243	5,830,083 94,613	12,053,982 239,807	12,040,165 183,476	19,622,649 211,169	6,161,570 78,937	2,702,992 42,263	2,375,130 71,055	14,697,084 154,512	7,905,689 66,768
1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00	9	United States State and locsl	62,689	141,616	70,446	90,830	75,877	318,798	55,246	381,911	44,238	240,358	176,953
1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00													
Seek	13	Other investments	1,481,502	7,113,530	2,796,009	4,738,240	5,480,344	5,471,683	4,008,947	1,273,549	1,204,567 2,981,959	18,461,602	10,115,230 76,963,174
15	15	Less: Accumulated depreciation	6,646,777	21,998,134	6,336,283	12,102,280	7,772,237	11,688,112	4,858,615	2,729,061	1,393,348	71,541,987	24,373,904
Design   Communication   15,250   21,550   31,105   35,000   30,770   31,105   32,000   30,770   31,105   30,000   30,770   31,105   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,000   30,	17	Less: Accumulated depletion	69,047	430,310	1,686	19,555	20,569 422,167	6,552	12,536	837	5,498		851,002
200   State   1986   2.96.1.12   74.775   98.661   2.10.127   2.00.004   99.6.002   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00   333,00	19	Intangible assets (amortizable)	43,979		96,581	224,759	276,163						
Accounts promise, and books possible of the promise protein of the promise protein of the promise protein of the protein of the promise protein of the prote	21	Other assets	298,846	2,841,112	774,178	958,848	2,110,377	2,045,084	969,402	353,804	325,790	6,244,489	3,173,130
A margages   mixture, and looks psychols   0.95,70   3.05,00.20   3.767,50   3.000,000   3.767,50   3.000,000   3.767,50   3.767,50   3.000,000   3.767,50   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.000,000   3.0			1							1	1		
## Seringers, notes, no	25	Mortgages, notes, and bonds payable in less than one year  Other current liabilities	1,009,850	3,178,514	2,202,949	3,714,790	3,871,462	3,099,716	3,988,635	1,114,144	1,009,912	15,664,927	5,826,125
Description   1,12,126   1,17,127   1,18,139   1,17,127   1,18,139   1,17,127   1,18,139   1,17,127   1,18,139   1,17,127   1,18,139   1,17,127   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,139   1,18,1		Mortgages, notes, and bonds payable in one year or more							6,161,787				
Paid-off or capital surplus		Other liabilities	553,004			1							
Relation communication   1,25,26,195   1,31,00,170   1,95,0,188   1,177,221   1,045,00,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,000   1,077,0	30	Paid-in or capital surplus	1,524,154	4,358,155	2,083,205	3,383,347	5,695,115	4,189,415	2,895,457	1,647,687	931,621	19,775,990	5,861,425
Nation receipts	32	Retsined earnings, unappropriated	5,236,195	15,160,170	8,546,188	15,177,421	10,462,052	16,217,265	5,601,144	4,093,113	2,285,894	45,092,978	19,512,235
Buthers receipts   1,620,000   2,800,100   2,800,100   2,800,000   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2,900   2										1			
10. Brites States   1.0,858   4.3,500   10,664   79,424   22,700   125,861   9,776   13,269   4.072   82,719   4.0,323   33,768   4.0,323   33,768   4.0,323   33,768   4.0,323   33,768   4.0,323   33,768   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323   4.0,323		Business receipts					52,580,246	60,460,227	33,738,242	13,847,396	11,683,958	121,669,836	54,932,363
88 Other interest.		United States											
Boyalties	38	Other interest	54,791	230,820	101,337	298,870	267,009	433,788	351,890	52,103	68,427	651,719	337,996
by met long-term espitial loss   320   2,605   572   5,967   2,288   9,504   9.68   1,651   317   19,830   5,664	40	Royalties				418,952	137,150						
by out short-term engital loss. 68,724 234,830 88,871 101,269 124,282 42,774 53,186 32,492 62,750 478,036 126,897 109,682 127,878 38,663 27,925 130,682 127,492 127,898 127,927 109,682 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,928 127,92		by net long-term capital loss	320	2,605	572	5,967	2,288	9,564	948	1,651	317	19,830	5,684
Let Dividends, domestic corporations.  27, 847  50 Dividends, foreign corporations.  27, 848  217, 778  37, 808  37, 808  26, 366  222, 666  368, 762  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  37, 808  38, 808  37, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  38, 808  39, 807  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 7027  308, 702		by met short-term capital loss											
6. Other receipts	44	Dividends, domestic corporations	24,667	133,372	31,485	36,832	39,022	35,682	12,478	2,880	12,922	190,412	100,059
Cont of males and operations													
Repairs							1 ' '				1		
Bad debta	49	Compensation of officers	305,525	298,652	892,271	996,312	524,365			186,024	352,885	1,239,297	
Taxes paid	51	Bsd debts	51,896	68,751	69,816	89,553	114,101	94,330	39,827	24,614	39,711	290,941	78,205
## Amortisation	53	Taxes paid	503,397	1,196,761	937,266	1,532,044	1,343,271	2,339,016	805,407	374,529	287,039	8,072,485	2,694,392
Depreciation		Contributions or gifts	13,909	25,174	29,446		61,398			28,650		92,470	22,245
59 Advertising	57	Depreciation	837,096	2,269,875	987,139	2,041,221	1,501,689	1,427,387	914,000	535,205	235,128	12,410,656	12,319
annutý plans. 147,129 568,395 334,025 666,224 454,306 727,018 519,966 195,594 75,656 1,754,288 437,785 61 02,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,365 102,3	59	Advertising	65,600 103,225	289,765 164,914		9,487 469,448		3,190 575,197	14,754 103,091	1,574 295,213	3,232 262,835	170,759	31,994 375,774
62 Net loss, noncapital assets 2,732 17,840 9,054 10,027 8,807 11,469 6,127 4,575 2,880 31,941 16,810 60 10 1,940,885 3,047,838 4,306,992 8,516,144 7,653,037 4,050,547 3,328,072 2,460,391 1,785,925 9,243,512 5,125,612 612 614 1,066,318 1,066,318 2,068,754 2,140,990 4,253,074 2,769,616 4,856,922 641,620 1,732,005 594,696 10,068,289 895,163 616 15,438 32,269 32,417 133,625 87,800 118,392 14,474 106,045 3,478 14,641 8,185 14,641 8,185 11,09,400 1,093,786 2,168,892 4,799,152 2,852,254 4,954,078 653,328 1,820,063 597,051 10,053,831 890,529 11,167,801 1,167,801 1,267,7052 2,246,727 4,060,95 4,753,678 3,367,755 4,999,730 1,174,970 1,945,930 740,921 11,255,282 1,945,553 1,000,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,		annuity plans											
Total receipts less total deductions  Constructive taxable income from related foreign corporations  Net income (less deficit) (64 plus 65 minus 37)  1,006,318  32,269  32,417  133,625  87,800  118,392  14,474  106,045  3,478  14,641  8,185  Net income (less deficit) (64 plus 65 minus 37)  1,167,801  2,303,001  2,406,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,093,786  2,168,892  4,379,152  2,852,254  4,954,078  6,53,328  1,820,063  597,051  10,053,831  890,529  11,255,882  1,945,553  1,019,040  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,466,095  4,753,678  3,367,755  4,999,730  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,019,040  2,466,095  4,753,678  4,947,979  1,174,970  1,944,945  1,127,470  1,906,015  672,065  10,873,926  1,102,883  1,109,820  2,142,192  1,174,970  1,945,930  740,921  11,255,282  1,945,553  1,105,043  1,019,040  1,105,041  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,040  1,019,04	62	Net loss, noncapital assets	2,732	17,840	9,054	10,027	8,807	11,469	6,127	4,575	2,880	31,941	16,810
66   Constructive taxable income from related foreign corporations							1				1		
Net income (less deficit) (64 plus 65 injus 37)		Constructive taxable income from related	1	]									
68 Defielt	66	Net income (less deficit) (64 plus 65 minus 37)				4,379,152	2,852,254					10,053,831	890,529
69 Income subject to tax		Net income	1,167,801	2,303,001	2,406,095	4,753,678	3,367,755	4,999,730	1,174,970	1,945,930	740,921	11,255,282	1,945,553
71 Normal tax and surtax.	69 70	Income subject to tax	1,085,173	2,047,052	2,246,727	4,607,304	3,251,456 1,672,530	4,944,296	1,127,470 582,842	1,906,015	672,065	10,873,926	1,722,689
Tax from recomputing prior year investment credit	71	Normal tax and surtax	489,116	920,143	1,009,140		1,517,848		524,182	898,223			717,575
74 Additional tax for tax preferences 41 15 18 67 177 - 1 1 - 5 22 22 75 Investment credit		Tsx from recomputing prior year											
76 Net income (less deficit) after tax (66 minus 70 plus 75) 512,555 1,160,482 1,105,063 2,084,574 1,258,700 2,442,056 113,401 855,800 289,118 5,077,250 260,513 77 Net income after tax		Additional tax for tax preferences	41	15	18	67	177	-	1	-	5	22	22
77 Net income after tax		Net income (less deficit) after tax		1	1	1							
78 Cash and property except own stock 343,069 958,753 551,378 1,202,833 935,276 1,810,547 413,194 404,612 131,345 5,565,556 865,188	77	Net income after tsx											
		Cash and property except own stock											

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

_				Money amount	s in thousan	ds of dollar	a]					
						Major in	dustryCont					
		munication	tion, com-			Wholesa	Wholesal le trade	e and retail	trade	Retail	trode	<del></del>
	Item		-Continued	Total						Building		<del></del>
	1000	Communi- cation	Electric, gas, and sanitary	wholesale and retail trade	Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miacel- laneous wholesale trade	Total retail trade	materials, hardware, and farm equipment	General merchandiae stores	Food stores
		(33)	services (34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1	Number of returns, total	6,870	8,108	524,586	172,149	19,638	25,695	126,816	351,819	31,715	19,994	25,416 15,444
2	With net income	4,621	4,659	353,555	122,702	13,967 8,841,891	17,919	90,816	230,290	21,886 7,953,671	14,253	15,444
3	Total assets	67,557,076 691,624	1,515,768	184,644,421	81,211,950 5,718,639	586,672	672,704	4,459,263	6,933,268	521,828	1,516,184	960,429
5 6	Notes and accounts receivable Less: Allowance for bad debts	2,324,760 32,446	4,466,635 55,298	52,660,917 1,311,573	27,222,937 510,883	2,843,766 46,404	3,645,863 70,778	20,733,308 393,701	25,314,673 798,239	2,163,926 59,017	11,768,262 476,532	866,065 8,023
7	Inventories	1,957,621	2,461,403	58,694,756	23,990,938	2,472,887	3,496,782	18,021,269	34,609,180	3,173,178	8,854,284	3,630,388
8 9 10	United States	841,829 21,693 3,055,696	228,420 41,712 822,325	667,672 287,012 4,653,142	321,595 142,816 2,143,386	34,299 16,348 205,540	37,001 9,804 236,217	250,295 116,664 1,701,629	345,535 144,196 2,469,108	34,578 3,983 136,553	99,483 57,540 526,931	25,012 21,045 309,900
11 12	Loans to stockholders  Mortgage and real estate loans	27,758 17,716	4,585 3,115	977,440 511,650	468,318 340,912	62,894	94,832 7,399	310,592 310,900	503,280 170,738	42,593 55,015	37,799 16,497	41,388 11,033
13 14	Other investments. Depreciable assets.	5,140,145 67,991,367	3,206,227 127,351,774	14,079,618 54,852,172	7,260,690 18,858,696	693,407	793,201 2,102,247	5,774,082 14,035,378	6,673,928 35,772,871	412,760 2,174,580	2,456,806	991,158 6,575,774
15 16	Less: Accumulated depreciation Depletable assets	16,121,118	31,046,965 173,114	24,609,115 332,175	8,554,473 245,061	1,266,512 3,372	961,709 3,354	6,326,252 238,335	15,951,778 87,114	1,102,149 4,796	4,783,147 33,585	3,128,099 173
17 18	Leas: Accumulated depletion	303,493	76,953 889,147	93,556 4,647,651	75,616 1,394,385	1,430	2,176 167,244	72,010	17,940 3,236,689	460 272,590	1,680	97 342,470
19 20	Intangible assets (amortizable) Less: Accumulated amortization	229,041 67,684	49,459 21,139	492,696 134,008	235,843 61,292	11,033 4,452	30,847 13,300	193,963 43,540	256,784 72,696	9,932 1,624	35,253 10,505	26,476 8,913
21	Other asseta	1,175,109	1,896,250	5,269,592 184,644,421	2,069,998 81,211,950	337,815 8,841,891	224,479	1,507,704	3,163,920	110,609 7,953,671	872,539 33,139,505	452,804 11,108,983
23 24	Accounts payable	925,705	2,556,864	38,274,690	19,732,817	2,282,131	2,199,291	15,251,395	18,493,795	1,438,874	6,508,094	2,472,342
25 26 27	Other current liabilities	1,760,201 5,840,676 311,293	5,812,789 3,998,126 107,741	25,658,929 12,547,470 4,281,556	11,814,760 5,190,191 1,676,429	1,061,664 598,481 250,290	1,748,205 672,377 250,124	9,004,891 3,919,333 1,176,015	13,813,671 7,309,573 2,581,146	1,083,326 398,921 285,528	2,700,078 2,574,746 204,899	499,795 906,556 140,056
28	one year or more	22,438,203	51,334,936 4,649,553	22,114,692 6,780,539	8,653,260 2,085,293	1,029,670 246,159	1,069,188 254,134	6,554,402 1,585,000	13,348,951 4,675,980	869,413 171,049	5,082,806 2,462,866	1,426,889 420,868
29 30	Capital atock	14,758,284 8,313,220	23,537,630 5,601,345	23,463,633 9,164,373	10,118,845	1,212,594	1,321,995 594,344	7,584,256 3,097,761	13,233,975 4,994,389	1,585,353 285,890	2,627,458	1,302,974 1,050,781
31 32	Retained earnings, appropriated Retained earnings, unappropriated	216,786 11,702,366	626,532 13,878,377	833,148 43,378,362	321,625	15,484 1,768,055	25,421 2,458,056	280,720 14,084,387	511,523 24,886,532	24,519 1,933,068	218,376 9,484,832	74,507 2,902,914
33	Less: Cost of treasury stock	30,933	194,314	1,852,971	840,882	79,646	119,124	642,112	1,008,904	122,270	242,259	88,699
34 35	Total receipta	31,036,550	36,887,747 36,313,547		232,976,637	48,468,392	22,792,632	161,715,613	274,649,067	16,600,968 16,249,560	57,607,392 54,102,208	59,408,863 58,943,891
	Interest on Government obligations:			53,474	24,478			18,528	28,988	2,208	8,991	2,384
36 37 38	United Statea	22,325 12,868 160,138	14,042 3,412 153,585	16,012 1,055,452	8,863 513,754	2,195 711 46,258	3,755 2,110 81,116	6,042	7,074 536,928	105 49,141	3,169 209,443	1,306 42,163
39 40	Rents	137,644	103,544	1,375,276	392,070	46,593 1,845	95,303 8,504	250,174 20,474	979,226 30,601	53,657 741	345,968 2,202	79,718 2,563
41	Net sbort-term capital gain reduced by net long-term capital loss	12,363	1,783	18,640		686	2,080	8,185	7,187	552	517	1,042
42	Net long-term capital gain reduced by net short-term capital loas	68,960	96,219	414,027	200,405	24,326	23,802	152,277	211,280	24,680	46,654	40,057
43 44	Net gain, noncapital assets Dividends, domestic corporations	15,173 52,279	8,563 38,074	150,416 165,298	70,806 86,462	10,754	24,784 6,244	35,268 66,481	79,129 78,472	9,180 3,308 (1)	6,421 23,221	13,802 5,788 1,315
45 46	Dividends, foreign corporations Other receipts	10,862 87,305	2,560 141,732	190,816 7,348,688	148,536	3,075 411,755	1,354 313,277	1,583,889	42,280 5,032,585	207,836	39,223 2,819,375	1,315 274,834
47	Total deductions	26,074,209	32,676,962		228,182,158	47,993,296	22,148,890	158,039,972	268,732,344	16,237,219	55,416,296	58,565,929
48 49	Cost of sales and operations	15,122,188	18,689,697 182,327	9,236,876	190,596,872 4,179,766	42,457,955 495,537	16,961,681 686,650	131,177,236 2,997,579	194,151,310 5,042,134	525,669	349,140	46,664,766 363,746
50 51	Repairs	169,759	39,356 71,310	1,544,482 1,107,223	530,461 462,123	104,815	51,505 73,607	374,141 338,388	1,010,854	55,864 78,600	232,897 207,215	206,751 27,397 875,896
52 53	Rent paid on business property Taxea paid	385,755 2,143,905	181,368 3,234,188	7,062,619 6,960,939	1,473,833 2,658,606	233,453 297,586	178,016 246,426	1,062,364 2,114,594	5,571,910 4,290,187 2,178,189	160,439 266,105	1,390,753 1,288,551	875,896 624,774 121,691
54 55	Interest paid	1,314,185	2,771,209 39,635	3,710,790 152,004	1,525,702 62,108	164,617 6,751	204,534 7,893	1,156,551 47,464	2,178,189	129,094 4,621	882,371 38,411	121,691
56 57	Amortization. Depreciation.	4,472 3,232,220	1,959 4,520,951	22,683 4,422,832	8,763 1,511,992	1,599 232,452	685 219,264	6,479 1,060,276	13,910 2,898,450	543 167,831	1,485 783,451	1,229 559,691
58 59	Depletion. Advertising.	111 148,395	138,654 116,055	119,606 5,051,657	107,435 996,686	281 151,521	1,492 106,254	105,662 738,911	11,901 4,050,456	963 128,418	2,366 1,404,607	776 648,471
60	Pension, profit sharing, stock bonus, annuity plans	897,074	419,389	1,157,229	546,271	62,574	79,701	403,996	606,832	38,830	230,096	108,719
61 62	Other employee benefit plans Net loss, noncapital assets	308,433 4,430	149,638 10,701	582,797 74,164	200,030 33,231	37,716 6,067	25,469 5,092	136,845 22,072	381,364	21,794 2,593	78,052 3,914	150,935 7,365 8,191,298
63 64	Other deductions	2,007,375 4,962,341	2,110,525 4,210,785	71,130,726	23,288,279 4,794,479	3,690,244 475,096	3,300,621	16,297,414 3,675,641	47,751,985 5,916,723	2,362,415 363,749	2,191,096	8,191,298
65	Constructive taxable income from related foreign corporations	4,219	2,237	53,826	17,136	2,343	699	14,094	36,690	102	35,564	713
66 67	minus 37)	4,953,692 5,065,220	4,209,610 4,244,509	10,766,271 12,725,572	4,802,752 5,512,384	476,728 567,574	642,331 771,697	3,683,693 4,173,113	5,946,339 7,194,807	363,746 482,822	2,223,491 2,323,896	842,341 948,346
68 69	Deficit	111,528	34,899 4,161,333	1,959,301	709,632	90,846	129,366 689,049	489,420 3,628,105	1,248,468 6,178,596	119,076 378,494	100,405	106,005 860,478
70 71	Income tax, total <sup>2</sup>	2,613,805 2,369,264	2,165,244 1,965,597	4,889,272 4,452,987	2,153,241 1,961,056	211,456 193,042	305,046 277,380	1,636,739 1,490,634	2,729,631 2,486,139	146,741 133,623	1,095,269	416,354 379,464
72 73	Surcharge	236,417	196,043	405,885	180,229	17,089	25,544	137,596	225,108	11,620	95,396	34,633
74	veatment credit	7,795	3,332	9,412	4,367 78	661	1,099	2,607 77	4,986 33	196	1,263 11	1,256 10
75	Investment credit	172,123	260,361	111,880		4,690	4,132	22,228	80,475	1,953	32,918	20,948
76 77	Net income (less deficit) after tax (66 minus 70 plus 75)	2,512,010 2,623,541	2,304,727 2,339,651	5,988,879 7,949,151		269,962 360,866	341,417 470,842	2,069,182 2,558,827	3,297,183 4,546,280	218,958 338,068	1,161,140 1,261,618	446,935 553,108
78 79	Distributions to stockholders: Cash and property except own stock	1,831,719	2,868,649	2,199,542 270,818	795,541	93,622 21,527	67,729 10,447	634,190 125,978		61,116 3,154	641,098 26,253	222,865 28,033
79	Corporation's own stock	40,193	1,039	210,010	171,772	22,027	20,447	12,510		7,224		

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

=		I		[ Money amou	nts in thous	ands of doll	industry(	Continued			-	
			Wholeas	ale and retai	1 tradeCon		1124301,7(	1	Inance, insur	ance, and res	al estate	
	Item	Automotive dealers and service stations	Apparel and accessory storea	Furniture, home fur- nishings, and equip- ment stores	Eating and drinking places	Miscel- laneoua retail storea	Wholesale and retail trade not allocable	Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1 2 3	Number of returns, total	59,109 39,184 18,186,742	35,484 27,231 6,554,058	32,227 20,830 6,497,605	65,854 35,097 6,804,753	82,020 56,365 12,595,314	618 563 591,840	428,972 266,554 1,298,161,458	15,130 13,706 619,465.699	58,957 36,195 223,075,715	4,015 2,128 13,980,046	30,401 19,165 83,807,049
4 5 6 7	Cash. Notes and accounts receivable Less: Allowance for bad debts Inventories. Investments in Government obligations:	1,069,141 3,240,180 94,121 9,039,502	643,372 1,456,906 26,293 2,650,448	491,097 2,311,619 62,533 2,345,049	659,073 855,935 12,253 371,643	1,072,144 2,651,780 59,467 4,544,688	14,273 123,307 2,451 94,638	114,511,592 357,790,326 14,329,728 1,237,155	98,243,718 291,449,015 6,564,812 1,310	5,129,617 40,674,266 7,474,575 542,084	964,088 6,308,938 8,703 18,790	1,945,241 5,243,841 51,991 25,059
8 9 10	United States	25,471 13,393 438,059 104,994	75,922 10,508 248,824 64,017	38,512 17,567 117,253	15,577 6,815 238,800 77,106	30,980 13,345 452,788 84,235	542 40,648	86,809,979 76,456,582 29,999,258 1,298,598	64,560,751 56,684,937 4,036,440 38,722	10,275,551 876,783 6,414,898 331,873	801,318 69,576 3,398,586	2,288,875 901,922 3,414,001
12 13 14 15 16 17 18	Loans to stockholders.  Mortgage and real estate loans. Other investments. Depreciable assets. Less: Accumulated depreciation. Depletable assets. Less: Accumulated depletion. Land.	23,732 510,454 4,526,179 1,885,503 3,195 1,855 729,498	5,100 498,018 1,416,433 696,830 3,750 1,242 40,632	51,148 13,253 301,094 1,160,271 549,679 1,795 605 121,298	23,772 675,099 4,827,262 1,885,192 14,074 6,566 374,955	22,336 828,539 4,024,399 1,921,179 25,746 5,435 287,013	5,842 145,000 220,605 102,864 - 16,577	1,290,390 297,405,622 246,173,610 78,035,348 21,194,543 2,405,764 788,751 20,559,085	72,696,473 23,035,138 9,680,503 1,766,481 8,499 1,270 952,808	147,016,570 11,745,044 5,211,576 1,418,089 67,830 3,839 1,218,655	18,239 18,550 1,577,560 331,165 107,526 4,307 2,839 37,636	166,038 1,779,046 65,071,910 1,863,532 491,851 340,461 166,297 805,056
19 20 21 22	Intangible assets (amortizable) Less: Accumulated amortization Other assets	24,850 10,024 429,597 18,186,742	7,063 2,899 160,329 6,554,058	10,461 4,171 134,176 6,497,605	96,614 18,411 490,450 6,804,753	46,135 16,149 513,416 12,595,314	69 20 35,674 591,840	596,366 208,408 21,403,603 1,298,161,458	29,810 7,706 6,387,844 619,465,699	76,501 29,923 2,420,893 223,075,715	9,659 2,813 543,515 13,980,046	69,306 30,526 633,426 83,807,049
23 24 25 26	Accounts payable. Mortgages, notes, and bonds payable in less than one year	1,825,269 6,638,909 1,104,921 479,451	1,504,991 371,131 530,360 178,418	1,244,912 791,124 451,208 238,010	894,022 499,375 562,054 507,015	2,605,291 1,229,933 780,807 547,769	48,078 30,498 47,706 23,981	59,610,538 721,871,543 8,857,746	942,570 6,922,791 545,252,978 33,103	4,052,172 33,563,224 136,656,207 4,437,923	4,818,043 3,461,720 2,397,490 112,625	1,706,826 2,895,219 2,034,218 283,300
27 28 29	Mortgages, notes, and bonds payable in one year or more. Other liabilities.	1,826,093 328,377 2,432,843	529,530 152,507 1,019,943	526,797 448,465 1,105,184	1,592,375 269,395 1,081,513	1,495,048 422,453 2,078,707	112,481 19,266 110,813	78,835,173 214,602,519 45,386,194	7,945,770 12,873,657 11,479,835	21,462,878 6,008,449 5,473,686	562,431 514,033 618,541	5,089,189 3,560,775 13,061,626
30 31 32 33 34	Paid-in or capital surplus. Retained earnings, appropriated. Retained earnings, unappropriated. Less: Cost of treasury stock. Total receipts.	336,695 51,911 3,329,531 167,258	304,162 18,448 2,048,579 104,011 14,753,251	221,785 45,352 1,513,980 89,212 13,031,220	616,590 22,984 820,440 61,010	660,877 55,426 2,853,188 134,185 28,975,430	20,870 - 181,332 3,185 639,209	83,723,790 9,957,738 57,426,762 2,132,368 164,290,937	17,580,189 2,542,469 13,922,001 29,664 35,617,733	4,442,389 1,915,696 5,300,717 237,626 18,506,035	469,963 46,981 1,117,829 139,610 3,644,831	48,819,228 1,040,839 6,131,012 815,183 7,004,112
35 36 36 37 38	Business receipts. Interest on Government obligations: United States. State and local. Other interest.	68,636,859 5,218 354 82,625	14,397,742 3,369 300 26,026	12,555,934 3,344 717 41,043	14,353,542 1,335 674 30,438	28,375,581 2,139 449 56,049	619,505 8 75 4,770	85,124,705 4,704,969 2,848,324 48,016,130	3,933,433 3,391,911 2,109,495 24,787,500	4,804,380 623,077 28,808 11,821,090	854,945 95,409 16,824 270,528	639,772 163,560 36,203 1,068,631
39 40 41	Rents	207,369 234	79,073 1,216	46,426 298	77,780 20,911	89,235 2,436	3,980	7,518,018 598,063	494,693 4,111	253,308 4,700	5,471 4,401	186,736 185,656
42 43 44	net long-term capital loss.  Net long-term capital gain reduced by net short-term capital loss.  Net gain, noncapital assets.	2,412 24,539 15,929	8,834 2,269	8,670 2,893	32,427 11,401	1,651 25,419 17,234	2,342 481	81,695 4,193,360 4,231,403	7,963 303,484 12,087	10,230 206,037 55,721	9,354 54,604 1,900,382	20,586 2,539,431 29,463 1,883,760
45 46 47	Dividends, domestic corporations Dividends, foreign corporations Other receipts Total deductions	9,263 54 526,643 68,855,741	13,792 49 220,497 14,180,791	2,404 446 368,618 12,770,728	6,981 262 224,191 14,486,193	13,715 931 390,591 28,219,447	7,182 621,954	3,251,328 107,337 3,615,605 148,459,251	134,214 13,498 425,344 30,913,965	52,888 2,700 643,096 17,687,729	18,180 2,932 411,801 3,453,260	72,796 177,518 2,306,480
48 49 50 51 52 53 54 55	Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	57,717,699 1,099,190 146,670 118,732 651,518 638,785 556,700 9,432	9,049,666 427,361 43,205 36,425 739,282 252,774 65,295 6,804	8,124,663 586,464 44,196 68,335 350,161 230,497 107,969 5,396	6,433,736 618,687 170,023 28,418 699,561 502,184 131,043 3,524	19,847,017 1,071,877 111,248 77,512 704,300 486,517 184,026 8,727	451,647 14,976 3,167 2,466 16,876 12,146 6,899 557	43,634,213 5,009,396 727,870 2,726,203 2,031,799 5,341,210 29,685,926 131,379	34,138 1,881,963 148,492 1,422,752 550,762 930,297 15,477,897 67,337	965,029 573,726 69,560 1,045,594 193,886 364,176 9,916,523 12,033	107,863 402,408 8,815 15,919 125.967 106,755 337,595 4,821	155,864 111,910 11,145 34,520 62,627 120,778 486,278 4,351
56 57 58 59 60	Amortization Depreciation Depletion. Advertising Pension, profit sharing, stock bonus,	1,832 414,164 2,237 624,718	655 121,702 963 305,119	708 108,742 1,915 393,489	4,494 395,930 571 214,711	2,964 346,939 2,110 330,923	10 12,390 270 4,515	121,690 4,065,452 320,767 1,382,004	4,037 803,050 2,031 440,160	95,448 367,736 516 275,343	701 38,228 1,202 50,744	1,982 82,012 47,684 15,675
61 62 63	annuity plans. Other employee benefit plans. Net loss, noncapital assets. Other deductions. Total receipts less total deductions.	66,680 39,467 5,543 6,762,374	36,919 13,627 2,811 3,078,183	33,387 14,599 1,479 2,698,728	26,852 24,910 8,937 5,222,612	65,349 37,980 8,247 4,933,711	4,126 1,403 44 90,462	1,189,054 287,721 968,758 50,835,809	455,905 111,441 696,428 7,887,275	84,926 39,093 93,109 3,591,031	55,389 11,903 18,928 2,166,022	13,370 2,762 33,152 1,122,370
65	Constructive taxable income from related foreign corporations	655,758	572,460	260,492	274,251	755,983	17,255	15,831,686 31,091	4,703,768 5,972	818,306	191,571 5,653	16,156
67 68 69 70 71 72	minus 37). Net income Deficit Income subject to tax Income tax, total <sup>2</sup> Normal tax and surtax Surcharge.	655,404 893,807 238,403 725,892 280,026 254,181 22,562	572,193 649,236 77,043 552,932 223,789 204,114 18,299	260,053 374,678 114,625 296,570 109,130 99,666 8,121	273,577 552,737 279,160 425,852 163,232 148,415 12,361	755,534 969,285 213,751 761,611 295,090 268,964 22,116	17,180 18,381 1,201 15,400 6,400 5,792 548	13,014,453 15,772,302 2,757,849 9,759,793 4,292,383 3,894,898 368,549	2,600,245 2,787,111 186,866 2,638,439 1,255,175 1,139,189 113,251	790,694 1,326,526 535,832 1,154,919 506,952 456,390 42,853	180,400 381,419 201,019 326,666 160,073 145,468 14,322	4,677,585 4,853,138 175,553 616,640 207,970 188,664 17,538
73 74 75	Tax from recomputing prior year investment credit. Additional tax for tax preferences Investment credit.	556 3 3,903	186 1 3,864	60	655 8 8,583	7,686	59 - 355	10,312 881 91,862	2,334 165 51,242	5,318 417 14,784	246 8 1,851	395 67 825
76 77	Net income (less deficit) after tax (66 minus 70 plus 75)  Net income after tax  Distributions to atockholders;	379,281 617,875	352,268 429,374	151,543 266,209	118,928 398,140	468,130 681,888	11,135 12,336	8,813,932 11,573,016	1,396,312 1,583,454	298,526 834,399	22,178 223,419	4,470,440 4,645,998
78 79	Cash and property except own stock Corporation's own stock	97,741 17,584	95,147 8,295	45,175 10,023	87,195 13,546	147,758 5,978	5,906	8,179,033 889,275	1,492,369 239,024	445,730 22,523	50,508 27,180	4,528,605 410,645

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

			[Money	amounts in	thousands of	dollars]						
_						Major in	dustry—Con	tinued				
			insurance, a					Services				
	Item	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total services	Hotels and other lodging places	Personal services	Business services	Automobile services, and mis- cellaneous repair services	Amusement and recreation services	Otber services	Nature of business not allocable
		(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
1	Number of returns, total	5,883	30,343	284,243	261,640	17,524	36,584	86,067	37,811	35,535	48,119	898
2	With net income	3,896	21,277	170,187	143,701	9,546	21,589	44,881	23,180	17,386	27,119	209
3	Total assets	264,926,740 3,944,821	4,447,112 791,839	88,459,097 3,492,268	55,397,762 4,203,774	435,738	3,470,973 328,732	18,857,056	6,374,016 384,238	9,801,660 711,985	7,547,876	117,770 8,046
5 6 7	Notes and accounts receivable	3,991,299 67,730 181,698	1,715,643 21,487 3,040	8,407,324 140,430 465,174	9,508,611 212,181 2,414,135	605,690 18,699 107,382	617,008 10,463 214,775	4,832,056 103,182 666,177	790,187 15,054 310,126	999,525 9,088 872,511	1,664,145 55,695 243,164	46,323 481 22,991
8 9 10	United States	8,343,292 17,549,830 6,357,298	68,116 28,404 149,852	472,076 345,130 6,228,183	400,632 399,515 2,185,693	31,279 27,662 215,410	14,647 16,621 116,455	163,355 275,092 818,020	19,319 909 210,828	87,938 36,914 497,347	84,094 42,317 327,633	32 - 5,061
11 12	Loans to stockholders	69,954 74,035,210	56,210 72,829	617,562 1,786,944	476,742 539,027	40,617 142,272	35,712 5,488	153,209 56,902	42,256 23,142	92,005 256,288	112,943 54,935	2,586 255
13	Other investments	138,243,811	730,838	5,769,309	6,362,819	1,020,150	270,120	2,720,330	373,201	1,100,483	878,535	6,816
14 15	Depreciable assetsLess: Accumulated depreciation	3,981,890 266,343	525,633 217,417	56,441,049 16,926,836	36,844,938 14,009,377	8,127,691 2,804,845	2,931,115 1,494,933	9,848,916 3,710,362	5,873,155 2,122,391	6,462,564 2,855,820	3,601,497 1,021,026	30,434 14,072
16 17	Depletable assetsLess: Accumulated depletion	582 108	2,935 427	1,981,150 613,971	53,654 14,692	13,709 6,713	2,866 1,396	8,560 4,228	1,907 341	3,940 1,400	22,672 614	_
18 19	Land	165,914 10,292	76,111 47,695	17,302,905 353,103	3,045,746 796,503	1,062,153 47,291	171,352 32,853	352,476 180,827	231,506 13,916	843,276 459,426	384,983 62,190	4,213 3,484
20	Less: Accumulated amortizationOther asaets	3,515 8,388,545	22,238 439,536	111,687 2,589,844	385,469 2,787,692	9,377 308,771	13,856 233,877	45,240 1,025,104	4,705 241,817	300,338 544,104	11,953 434,019	210 2,292
22	Total liabilities	264,926,740	4,447,112	88,459,097	55,397,762	9,346,181	3,470,973	18,857,056	6,374,016	9,801,660		117,770
23 24	Accounts payable	2,969,212	1,768,451	3,764,549	5,575,795	443,276	306,182	2,637,387	477,668	932,458	778,824	28,227
	Mortgages, notes, and bonds payable in less than one year	1,683,633	306,698	10,777,253	6,671,711	841,574	322,728	2,202,464	1,587,024	961,342	756,579	23,025
25 26	Ctber current liabilities	32,396,454 515,580	325,637 79,033	2,808,559 3,396,182	4,161,576 1,922,113	387,657 458,750	232,814 142,529	1,734,369 383,068	258,523 163,763	883,234 458,115	664,979 315,888	7,774 1,124
27	Mortgages, notes, and bonds payable in one year or more	1,901,256	354,859	41,518,790	16,286,435	4,216,241	728,362	4,324,205	1,961,521	3,002,029		15,053
28 29	Other liabilities	4,009,664	182,536 471,207	4,015,579	2,926,059 6,549,027	316,885 1,258,438	111,093 605,068	1,308,768	324,817 526,364	1,345,015	392,224 895,988	7,462 14,120
30	Paid-in or capital surplus	7,229,152	317,924	4,864,945	5,169,847	847,899	153,438	1,942,101	265,433	937,537	1,023,439	1,373
31 32	Retained earnings, appropriated	4,118,235 22,819,026	16,953 674,020	276,565 7,462,157	173,654 6,584,479	29,155 664,074	5,944 945,566	55,192 2,528,719	7,163 848,607	22,425 882,602	53,775 714,911	812 18,861
33 34	Less: Coat of treasury stock	162,962 77,250,474	50,206	697,117	622,934	117,768	82,751	177,371	46,867	95,369	}	61
35	Total receipts	63,486,368	3,752,152 3,553,763	18,515,600 7,852,044	60,036,636 57,217,736	5,806,293 5,457,407	6,118,846	21,819,528	6,315,890 6,033,922		11,669,139	271,576 269,950
36	Interest on Covernment obligations: United States	391,257	4,981		24,657	1,666	632	10,304	1,106	5,377	5,572	9
37	State and local	640,999	1,783	34,774 14,212	20,995	1,629	544	11,602	252	4,073	2,895	-
38 39	Other interestRents	9,481,944 708,436	36,794 19,319	549,643 5,850,055	296,638 559,867	36,269 56,039	11,769 17,399	134,505 179,718	15,617 98,355	56,779 141,758	41,699 66,598	230
40 41	Royalties  Net short-term capital gain reduced by net	30,244	76	368,875	69,608	11,774	2,382	18,462	188	28,560	8,242	(1)
42	long-term capital loss	9,726	612	23,224	16,188	2,214	405	8,044	977	3,209	1,339	-
43	short-term capital loas	493,381 27,805	13,425 9,266	582,998 2,196,679	262,631 158,526	64,573	8,889 5,627	76,246 43,381	20,792 51,399	68,323 24,895	23,808 18,607	45 12
44	Dividenda, domestic corporations	1,062,123	14,856 325	85,307	79,896	14,617	3,375	37,147	2,624	20,245	5,156	1
45 46	Dividends, foreign corporations Other receipts	13,461 904,730	96,952	1,625 956,164	29,713 1,300,181	7,621 141,135	197 50,904	15,541 445,914	90,608	4,313 359,679	1,991 211,941	1,108
47	Total deductions	73,529,368	3,509,728	17,058,721	58,382,140	5,551,475	5,904,926	21,321,354	6,089,969		11,403,990	268,809
48 49	Cost of sales and operations	39,246,097 369,066	977,274 622,666	2,147,948 1,047,657	32,861,148 3,794,498	2,667,379 126,817	3,285,224 444,125	13,337,450	2,986,680 373,113	4,122,535 340,313	6,461,880	225,124 4,050
50 51	RepairaBad debts	27,546 100,789	8,611 25,473	453,701 81,156	669,903 243,877	148,332 21,258	79,697 19,572	138,549 103,961	123,864 30,436	117,929 21,809	61,532 46,841	403 548
52	Rent paid on business property	416,717	94,816	587,024	2,256,550	341,834	254,027	560,621 528,066	283,613	368,891	447,564	2,877
53 54	Taxes paid	1,686,457	85,156 42,616	2,047,591 2,964,056	2,018,844	340,990 305,043	214,652	444,965	218,308 208,815	343,986 239,081	372,842 165,116	5,932 2,676
55 56	Amortization	19,004	3,296 4,109	20,537	28,512 32,254	2,535	3,504 2,938	10,263 9,685	2,843 1,091	5,734 12,431	3,633 3,577	89 25
57 58	Depreciation	456,519 17,461	60,630 129	2,257,277 251,744	3,761,680 3,427	439,497	265,896 493	1,203,006	997,643	605,584 1,260	250,054 607	4,014
59	Advertising	228,772	63,464	307,846	923,104	110,365	97,189	301,919	52,270	251,034	110,327	1,038
60	Pension, profit sharing, stock bonus, annuity plans	474,220	51,243	54,001	455,625	9,366	25,324	171,484	16,714	43,415	189,322	388
61 62	Other employee benefit plans	82,044 5,802	15,028 1,150	25,450 120,189	155,758 82,018	11,693 11,898	15,631 4,670	60,995 34,299	9,991 5,524	17,299 21,495	40,149 4,132	285 5
63	Other deductions	29,932,769	1,454,067	4,682,275	9,665,270	1,011,603	1,125,332	3,169,242	778,922	1,597,630	1,982,541	21,355
64 65	Total receipts less total deductions Constructive taxable income from related	3,721,106	242,424	1,456,879	1,654,496	254,818	213,920	498,174	225,921	196,514	265,149	2,767
66	foreign corporatious	1,600	88	426	19,604	4,489	42	8,872	40	4,592	1,569	
67	Net income	3,081,707 3,602,561	240,729 307,626	1,443,093 2,513,921	1,653,105 3,334,553	257,678 422,639	213,418 283,272	495,444	225,709 315,444	197,033 560,623	263,823 553,227	2,767 4,934
68 69	Deficit	520,854 2,795,791	66,897 223,189	1,070,828 2,004,149	1,681,448 2,635,724	164,961 300,505	69,854 211,338	703,904	89,735 232,885	363,590 445,902	289,404 424,255	2,167 3,781
70 71	Income tax, total <sup>2</sup>	1,402,339 1,273,745	85,190 77,667	674,684 613,775	1,115,242	133,417	82,952 75,283	450,046 407,905	85,308 76,872	193,688 176,724	169,831 154,633	1,608 1,444
72 73	Surcharge	127,123	6,322	47,140	89,697	11,106	6,094	37,128	5,937	15,984	13,448	142
	credit	1,269	186	564 227	5,031	806	218	2,300	(1) 667	379	661	5
74 75	Additional tax for tax preferences  Investment credit	13,823	726	8,611	55,245	7,645	4,032	20,942	12,078	6,559	3,989	103
76	Net income (less deficit) after tax (66 minus 70 plus 75)	1,693,191	156,265	777,020	593,108	131,906	134,498	66,340	152,479	9.904	97,981	1,262
77	Net income after tax	2,214,658	223,162	1,847,926	2,275,252	296,968	204,373	770,654	242,335	373,518	387,404	3,429
78	Distributions to stockholders: Casb and property except own stock	1,013,191	56,063	592,567	595,268	89,839	58,790	209,070	44,495	120,386	72,688	163
79	Corporation's own stock	142,571	10,855	36,477	60,929	6,853	273	16,911	4,341	19,842	12,709	

Less than \$500 per return. 
<sup>2</sup>Detail may not add to total because of rounding.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY [Money amounts in thousands of dollars]

=			[woite3 amoun	its in thousa			ajor industr	у		<del></del>	
		0-4-7				Mining				Manufact	uring
	Item	Total returns with net income	Agriculture, forestry, and fishery	Total mining	Metal mining	Cosl mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Contract construc- tion	Total manufac- turing	Food and kindred products
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Number of returns with net income	1,045,520	18,192	7,004	139	821	3,945	2,099	79,113	135,749	10,725
2	Total assets	2,115,137,540	7,147,396	16,258,426	5,158,578	1,187,153	7,072,847	2,839,848	30,836,706	507,636,623	40,173,119
3 4 5	Cash Notes and accounts receivable Lesa: Allowance for bad debts	142,208,505 505,856,405 15,931,322 156,550,297	385,068 730,160 5,749 903,458	885,593 2,756,091 13,254 1,006,760	147,431 496,215 397 357,042	88,625 278,519 2,207 37,534	349,614 1,561,890 4,666 374,666	299,923 419,467 5,984 237,518	3,067,564 10,839,745 81,445 3,771,496	18,718,254 114,448,900 1,770,228 93,009,123	1,876,809 8,187,469 135,404 8,423,056
7	Inventories Investments in Government obligations: United States State and local.	88,206,839 69,195,681	53,697 27,881	168,153 106,023	32,746 32,046	24,132 3,214	65,354 66,675	45,921 4,088	216,754 158,229	6,963,157 2,485,781	286,235 188,659
9	Other current assets	48,914,466	308,920	433,974	245,656 190	26,548 870	127,247	34,523 5,321	2,536,944	11,828,265	890,573 67,255
10 11 12 13	Loans to stockholders	3,045,955 265,266,691 336,002,518 689,239,004	70,891 55,496 654,019 3,771,338	74,722 2,734,141 11,504,320	6,587 1,524,619 2,819,173	64 144,811 925,719	62,470 830,079 5,298,602	5,601 234,632 2,460,826	223,192 1,914,837 11,353,863	933,622 72,243,523 295,696,875 145,072,757	55,216 5,717,120 22,579,657
14 15	Less: Accumulated depreciation  Depletable assets	268,111,946 14,497,638	1,706,574 28,197	5,859,907 2,582,038	1,219,693 516,697	472,883 129,886	2,910,944 1,651,929	1,256,387 283,526	5,824,538 171,307	9,775,599	10,562,279 39,341
16 17	Less: Accumulated depletion	5,214,514 31,386,385	9,067 1,356,197	1,233,320 391,521	194,340 75,806	53,091 24,971	893,946 170,246	91,943 120,498	45,372 950,382	3,290,988 8,713,665	14,406 886,239
18	Intangible assets (amortizable) Less: Accumulated amortization	10,192,538 5,002,764	7,971 3,834	385,822 112,608	164,759 24,183	2,812 671	212,793 85,777	5,458 1,977	33,083 11,686	8,349,465 4,274,372	83,666 27,634
20	Other assets	48,835,164	519,327	427,484	178,224	28,300	182,123	38,837	1,269,923	18,330,520	1,631,547
21	Total liabilities	2,115,137,540	7,147,396 385,660	16,258,426 1,203,637	5,158,578 248,049	1,187,153 162,267	7,072,847 617,703	2,839,848 175,618	30,836,706 7,192,616	507,636,623 48,668,492	40,173,119 4,510,473
23 24 25	than one year Other current liabilities Loans from stockholders	121,136,118 702,591,818 14,140,816	1,016,525 304,384 199,922	887,488 1,470,265 194,471	138,782 208,243 63,177	72,736 45,803 13,145	538,227 1,082,771 81,586	137,743 133,448 36,563	2,710,067 3,612,675 556,116	38,718,001 36,343,564 2,320,510	2,908,142 2,704,944 282,143
26 27	Mortgages, notes, and bonds psyable in one year or more Other liabilities	255,407,036 246,450,618	1,561,035 319,467	2,167,190 702,591	439,064 285,588	179,941 48,881	1,173,774 205,769	374,411 162,353	3,382,046 3,350,703	80,692,837 23,510,135	6,298,713 1,602,086
28	Capital stock	165,404,966	1,281,505	1,545,194	482,727	95,388	605,398	361,681	2,497,140 813,830	56,222,786 51,862,260	4,788,556 3,588,575
29 30 31 32	Paid-in or capital surplus	155,531,265 13,649,044 334,428,575 8,747,227	793,912 30,574 1,305,171 50,759	2,065,655 60,896 6,113,644 152,605	1,045,870 12,106 2,261,669 26,697	140,516 16,598 424,194 12,316	795,017 18,059 2,016,261 61,718	84,252 14,133 1,411,520 51,874	78,070 6,956,397 312,954	2,546,872 171,029,136 4,277,970	366,316 13,620,205 497,034
33 34	Total receipts	1,461,061,949	9,894,313	12,850,783	2,721,227	1,560,255	6,078,392 5,776,286	2,490,909	67,853,428 66,553,498	635,126,818	84,847,080
35 36	Interest on Government obligations: United States	4,868,980 2,633,769	4,788 1,896	10,345	1,943 1,464	1,098	4,223 2,937	3,081 2,050	13,784 6,080	476,193 136,414	21,056 12,259
37 38 39	Other Interest Rents Royalties	47,471,505 10,302,141 2,104,641	37,178 50,702 14,988	75,876 52,556 61,909	22,348 3,932 3,715	3,805 6,856 4,833	34,093 28,934 38,967	15,630 12,834 14,394	162,933 320,718 8,465	2,983,552 1,807,504 1,372,633	212,548 148,043 64,513
40	Net short-term cspital gain reduced by net long-term capital loss	183,667	4,079	3,995	413	35	3,515	32	5,631	62,961	2,302
42	short-term capital loss	7,816,653 3,859,375	113,409 16,928	92,926 32,832	29,019 418	6,958 1,452	47,789 27,402	9,160 3,560	121,206 71,959	2,462,432 361,482	76,260 35,165
43 44 45	Dividends, domestic corporations	4,772,930 2,873,782 16,916,644	11,733 2,835 148,175	88,852 72,257 139,336	58,970 64,795 21,248	11,845 17 7,168	15,305 7,311 91,630	2,732 134 19,290	23,186 24,166 541,802	1,159,931 2,418,764 5,421,546	35,798 160,430 353,755
46	Total deductions		9,365,373	10,812,005	2,284,764	1,491,254	4,744,674	2,291,313	65,364,149	590,727,118	81,133,499
47 48	Cost of sales and operations	950,723,315	7,038,297	6,992,701	1,544,896	1,175,080	2,851,561 88,052	1,421,164 52,621	54,500,964 2,191,601	427,065,192 6,529,842	63,185,579 524,863
49 50	Repsirs Bad debts	11,135,871 4,564,075	141,515 11,393	173,888 15,426	18,459	12,162 866	58,149	85,118 7,107	358,912 107,759	7,929,862	668,264
51	Rent paid on business property	16,978,100	172,667	77,212	6,616	10,038	42,902	17,656 74,359	332,200	5,558,423	468,980 2,807,835
52 53 54	Taxes paid	40,553,510 42,058,722 1,048,254	181,248 166,002 2,827	308,666 171,864 8,277	95,177 37,350 3,138	41,158 15,420 890	97,972 84,071 2,082	35,023 2,167	1,249,187 414,247 25,143	8,160,873 613,336	676,985 50,915
55 56	Amortization	253,662 41,398,688	3,019 294,348	4,536 721,531	3,334 157,577	85 68,992	793 291,853		4,110 1,191,472	89,323 19,170,753	4,273 1,563,043
57 58 59	Depletion	5,641,956 15,390,652	2,750 27,316	946,452	179,160 1,246	42,376 609	616,564	108,352 4,163	23,707 125,816	4,146,529 8,852,673	9,740 2,165,219
60	plans	10,243,704 5,657,752	25,090 20,570	79,899 63,046	24,947 26,703	6,966 20,564			313,290 195,855	5,630,439 3,871,127	361,103 227,355
61 62	Net loss, noncapital assets	764,381 194,955,063	3,639 1,050,049	1,997	123 169,521	19 76,190	1,476	255 <b>,</b> 929	12,637 4,317,249	3,871,127 90,244 72,018,722	14,402 8,314,942
63 64	Total receipts less total deductions	94,917,157	528,940	2,038,778	436,463	69,001	1,333,718 5,683	199,596	2,489,279	1,008,886	3,713,581 93,921
65	Net income (63 plus 64 minus 36)	1,149,202 93,432,590	1,226 528,270	17,611 2,048,220	446,927	67,283	1,336,464	197,546	2,491,285	45,272,172	3,795,243 3,660,729
66 67	Income subject to tax	81,221,098 39,360,025	347,783 137,661	1,826,971	363,420 184,162	46,569 21,277 19,249	1,253,082	163,900 78,613	812,744	42,841,059 21,611,793	1,873,941
68 69	Normal tax and surtax	35,748,433 3,445,120	125,236	844,600	167,343 16,705	19,249		71,324 6,805	736,157 66,269	19,629,015	1,705,707 162,070
70 71	Tax from recomputing prior year investment credit	101,736	581	1,282	62	142	644	434 22	5,121 15	55,913 729	5,640 21
72 73		1,908,719	6,744	32,924 1,150,622	10,311 273,076	3,929 49,935	9,245			980,779 24,641,158	77,256 1,998,558
74 75	Distributions to stockholders:  Cash and property except own stock  Corporation's own stock	31,826,587	82,761 4,466	1,201,026	255,540 5,737		823,446		311,122 64,211	14,389,225	988,274 70,297
75	Corporation a twit atock	2,570,007	4,400	27,032	1 3,137	100	1,101	1		2,220,233	1,

Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

_	,		[Mo:	ney amounts i	in thousands							
							dustry-Cont					
	Item	Tobacco manufac- tures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscel- laneous plastics products	Leather and leather products
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	Number of returns with net income	40	4,627	12,542	5,625	4,913	2,401	17,842	6,315	812	3,709	1,528
2	Total assets	6,134,828	13,490,728	9,517,610	9,647,922	3,806,398	18,729,910	17,215,136	46,602,288	82,883,311	10,825,949	3,029,461
3 4 5 6	Cash.  Notes and accounts receivable  Less: Allowance for bad debts.  Inventories  Investments in Government obligations:	151,060 364,137 7,373 2,494,702	644,900 3,880,769 50,751 3,317,420	628,570 2,990,467 49,397 3,070,376	405,028 1,444,955 24,370 1,697,499	253,513 1,034,781 20,043 1,093,271	484,332 2,722,376 54,099 2,510,739	1,142,441 3,777,115 158,035 1,924,418	1,454,706 8,699,431 137,060 8,341,559	1,604,844 14,338,375 175,546 5,080,039	423,406 2,732,601 49,366 2,554,748	183,613 751,832 13,821 826,472
7 8 9	United States. State and local. Other current assets.	35 447 49,368	198,729 100,849 211,256	52,890 26,414 227,694	69,786 42,533 249,592	51,539 21,012 86,531	54,553 165,353 417,686	280,150 191,528 773,296	607,695 241,271 885,519	843,474 269,665 1,864,833	61,814 29,952 91,052	12,448 10,955 28,200
10 11 12 13 14 15 16 17 18 19 20	Loans to stockholders.  Mortgage and real estate loans. Other investments. Depreciable assets. Less: Accumulated depreciation. Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable) Less: Accumulated amortization. Other assets.	11,751 1,527,450 1,446,533 437,385 - 75,886 4,264 378 454,331	21,910 14,898 1,159,319 7,751,987 4,075,146 4,185 2,464 92,271 27,902 9,218 201,912	39,017 12,780 1,085,740 1,940,836 913,340 370 - 58,701 18,994 5,367 332,865	16,121 48,682 833,513 5,855,504 2,631,287 1,126,181 36,057 193,643 7,581 2,134 351,152	10,858 4,904 334,299 1,563,897 754,085 860 20 66,160 5,241 2,782 56,462	13,585 192,077 2,568,932 14,768,267 6,440,859 928,542 154,328 212,863 33,510 12,697 319,078	55,542 40,236 2,372,698 8,919,993 4,104,803 91,299 8,295 370,279 101,248 34,344 1,480,370	26,937 14,797 7,432,784 33,919,401 17,371,945 345,670 137,574 746,347 486,191 242,665 1,289,224	63,933 65,934 17,488,488 59,143,201 29,338,802 6,070,984 2,470,501 2,608,129 6,664,499 3,648,505 2,410,267	46,814 2,581 1,029,562 6,868,846 3,357,336 608 367 115,899 16,654 7,852 266,333	6,094 3,062 670,404 809,025 383,237 - 22,331 1,185 413 101,311
2 <b>1</b> 22	Total liabilities	6,134,828 310,348	13,490,728	9,517,610 1,921,357	9,647,922	3,806,398 435,696	18,729,910	17,215,136 1,496,187	46,602,288 4,301,941	82,883,311 7,711,384	10,825,949	3,029,461 381,462
23 24 25 26	Mortgages, notes, and bonds payable in less than one year Other current liabilities Loans from stockholders	514,622 231,234 27,431	1,474,283 1,081,112 107,315	1,143,400 768,757 119,123	693,506 558,889 67,343	272,350 324,711 55,785	816,725 1,524,839 76,992	968,065 1,509,972 130,858	1,598,970 3,065,140 226,821	1,869,308 3,127,695 14,290	982,870 1,020,436 111,787	264,515 187,720 27,440
27	one year or more	1,719,117 136,827	1,659,829 240,659	959,804 163,571	2,131,637 238,738	397,457 76,667	3,798,996 543,978	2,135,974 1,107,445	8,121,056 1,664,839	11,070,393 6,595,830	2,043,947 187,968	453,463 47,374
28 29 30 31 32	Capital stock. Paid-in or capital surplus Retained earnings, appropriated. Retained earnings, unappropriated. Less: Cost of treasury stock.	682,160 406,606 173,034 2,050,432 116,983	1,389,916 744,192 43,833 5,334,043 119,639	1,145,990 754,680 23,749 2,664,004 146,825	1,334,842 893,101 18,458 3,115,520 118,220	490,152 191,218 8,211 1,607,714 53,563	2,285,153 1,983,574 72,019 6,048,882 159,259	2,017,491 1,211,124 71,070 6,780,390 213,440	5,395,431 5,830,787 171,468 16,676,661 450,826	9,613,427 12,195,050 547,316 30,601,278 462,660	770,416 1,061,264 37,448 3,623,839 95,860	412,682 302,385 20,070 1,034,766 102,416
33 34	Total receipts	7,006,167 6,847,288	19,429,797 19,110,838	20,894,989	12,457,132 11,645,501	7,475,214 7,353,713	20,196,242	23,525,536	54,379,148 52,756,594	70,289,849 65,398,823	14,855,254	5,248,609 5,142,582
35 36 37 38 39	United States United States State and local Other interest Rents Royalties	277 34 21,273 73,326 8,151	8,018 6,083 100,960 29,216 9,114	2,238 863 34,672 24,399 28,750	3,988 1,908 41,536 24,226 7,559	2,824 1,243 12,579 9,093 1,589	5,229 6,845 102,273 28,939 32,052	19,854 7,318 84,169 86,970 49,328	33,451 19,593 216,072 54,830 268,243	72,782 11,646 519,029 520,842 103,855	4,869 478 41.332 19,951 23,863	558 637 14,020 5,088 2,680
40	Net short-term capital gain reduced by net long-term capital loss	3,506	103	1,209	2,133	50	305	525	6,678	20,594	2,487	62
41 42 43 44 45	short-term capital loss.  Net gain, noncapital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts.	9,881 1,182 10,315 1,999 28,935	27,688 7,092 12,798 7,624 110,263	10,175 4,689 9,737 967 100,117	590,488 15,235 3,967 10,252 110,339	6,240 2,393 2,988 2,231 80,271	325,535 8,485 27,949 57,516 121,619	101,023 15,710 49,499 14,845 325,713	245,807 24,690 76,815 324,969 351,406	269,996 53,150 596,705 813,972 1,908,455	30,214 2,183 10,338 76,480 71,528	3,683 738 20,038 1,317 57,206
46 47	Total deductions	6,216,483 4,005,711	18,330,265 14,756,934	19,982,779	11,508,959 8,590,449	6,949,330 5,145,444	18,738,480	21,410,487 14,585,204	49,111,210	66,332,772 43,890,928	13,894,612	4,981,915 3,830,258
48 49 50 51 52 53 54	Compensation of officers Repairs Bad debts Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	17,777 34,674 5,466 36,140 1,005,987 130,405 7,035	250,185 155,283 23,973 137,455 401,614 285,883 18,206	472,851 46,142 26,195 214,874 411,283 193,794 17,088	193,436 93,742 18,192 75,071 303,850 147,587 10,825	201,035 39,323 14,582 73,367 177,990 55,795 6,715	182,920 414,293 29,520 174,240 470,073 312,422 23,944	687,840 122,042 112,584 287,480 582,281 214,121 44,433	388,103 743,517 69,538 423,673 1,071,405 618,630 115,001	105,778 1,024,944 168,352 1,067,279 3,777,399 905,364 40,798	185,274 213,689 28,984 189,950 495,596 187,965 7,060	75,856 24,530 5,931 77,940 119,254 64,490 4,801
55 56 57 58 59	Amortization. Depreciation. Depletion. Advertising. Pension, profit sharing, stock bonus,	392 104,666 - 371,678	934 507,741 946 123,776	1,445 161,886 190 156,067	6,015 382,342 533,608 47,015	254 116,978 127 80,041	841 869,423 142,048 159,936	2,964 633,822 18,273 209,588	6,671 2,262,326 129,090 2,139,154	11,606 2,771,276 2,940,502 339,575	889 481,103 455 191,739	1,153 61,001 (1) 82,565
60 61 62	annuity plans. Other employee benefit plans Net loss, noncapital assets. Other deductions	59,884 24,255 1,091 411,322	112,677 51,686 3,289 1,499,683	91,984 66,405 1,161 2,391,697	45,378 31,435 714 1,029,300	46,286 29,081 408 961,904	122,284 84,706 2,046 2,528,775	218,090 106,894 6,657 3,578,214	606,794 265,035 5,183 8,250,541	385,980 178,081 19,077 8,705,833	178,773 112,465 2,359 1,829,652	29,341 18,167 845 585,783
63 64	Total receipts less total deductions Constructive taxable income from related	789,684	1,099,532	912,210	948,173	525,884	1,457,762	2,115,049	5,267,938	3,957,077	960,642	266,694
65 66 67 68 69	foreign corporations.  Net income (63 plus 64 minus 36)  Income subject to tax  Income tax, total <sup>2</sup>	958 790,608 775,957 407,786 369,950 36,952	3,901 1,097,350 1,052,498 533,144 484,296 46,889	901 912,248 793,531 381,541 348,085 32,781	1,955 948,220 915,201 327,618 296,674 28,751	1,412 526,053 492,012 242,904 221,374 20,919	43,379 1,494,296 1,441,573 668,725 607,756 59,951	8,416 2,116,147 1,959,930 967,658 878,863 84,926	203,980 5,452,325 5,304,986 2,720,317 2,470,117 239,542	90,234 4,035,665 3,397,646 1,724,789 1,565,901 156,379	17,181 977,345 918,435 467,896 424,840 41,582	734 266,791 241,003 121,081 110,099 10,546
70 71	Tax from recomputing prior year investment credit	881	1,731	236 -	1,883 55	275 -	856 48	2,818 126	10,357 141	2,181 250	1,204	373 -
72 73	Investment credit	9,640 392,462	31,593 595,799	5,468 536,175	35,192 655,794	4,180 287,329	57,291 882,862	33,014 1,181,503	133,703 2,865,711	84,548 2,395,424	40,185 549,634	3,105 148,815
74 75	Cash and property except own stock	244,485	221,842 18,868	116,066 24,980	188,300 66,491	54,984 23,557	479,252 74,242	394,108 74,487	1,907,671 87,243	3,024,364 346,087	219,456 13,702	76,542 3,643

Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

_		T		[Money amo	unts in thou							
					Manufa	Major cturingCon	industryC	ontinued			Transportation	on, commi-
	Item	Stone, clay, and glass products	Primary metal industrica	Fabricated metal products, except machinery and trans- portation equipment	Machinery, except electrical	Electrical equipment and supplies	Mator vehicles and equipment	Transpor- tation equipment, except motor vehicles	Scientific instru- ments, photo- graphic equipment, watches and clocks	Miscel- laneous manufac- tured products, and manufac- turing not allocable	nication, elec and sanitary Total transporta- tion, communication, electric, gas, and sanitary services	etric, gas,
		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1	Number of returns with net income	5,607	3,155	16,178	17,876	6,566	1,759	1,712	3,254	8,563	41,443	32,163
2	Total assets	13,179,179	44,181,320	22,533,187	39,803,465	38,182,402	48,120,096	21,318,730	10,707,274	7,554,310	229,864,508	52,923,248
3 4 5 6	Cash Notes and accounts receivable Less: Allowance for bad debts Inventories. Investments in Government obligations:	567,660 2,336,148 60,686 2,042,556	1,436,853 7,449,630 85,047 6,733,754	1,142,893 5,156,646 81,854 5,626,629	1,787,435 8,997,125 157,444 11,125,155	1,525,882 10,599,527 153,132 9,190,257	1,269,331 19,407,556 205,188 7,674,807	881,620 5,055,984 52,572 5,001,551	370,573 2,431,870 35,703 2,348,884	482,785 2,090,106 63,337 1,931,231	3,918,034 11,357,012 114,614 5,331,273 2,082,984	1,795,319 4,757,138 32,045 954,844
8 9	United States. State and local. Other current assets.	210,461 62,663 286,928	640,372 123,917 946,858	144,616 68,294 430,873	1,266,968 82,797 853,235	244,641 60,209 1,339,976	1,520,674 318,460 458,919	107,606 55,236 1,346,166	254,693 381,352 233,778	53,778 44,215 155,932	121,078 5,126,656	1,014,825 57,707 1,297,356
10 11 12 13 14 15 16 17	Loans to stockholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreclation Depletable assets Less: Accumulated depletion Land	18,704 7,350 1,336,558 11,413,331 5,810,744 292,434 62,207 287,735	9,053 2,947 6,652,907 33,760,286 17,206,404 662,300 373,500 576,472	34,696 30,765 2,350,050 12,121,986 5,662,403 112,043 1,165 399,686	41,026 21,258 4,135,428 20,847,547 10,610,588 39,348 19,409 594,268	24,407 11,720 4,758,317 15,349,951 7,051,389 974 152 348,820	12,069 12,172 5,406,000 21,113,019 11,447,902 19,955 6,552 532,487	9,491 216,330 3,290,151 7,425,189 3,167,197 26,902 2,213 278,655	19,794 3,391 1,173,558 5,584,209 2,587,510 1,248 476 146,791	10,913 160,771 920,245 2,514,210 1,158,116 12,355 1,302 100,003	105,352 53,284 15,405,881 241,892,475 62,193,885 269,987 105,366 1,743,821	80,832 39,140 7,259,660 48,589,739 15,523,964 97,074 29,086 630,358
18 19 20	Intangible assets (amortizable) Less: Accumulated amortization Other assets	27,787 13,427 235,928	171,263 18,580 2,698,239	76,196 24,062 607,298	169,712 50,182 679,786	190,386 74,908 1,816,916	33,195 8,278 2,009,372	19,741 7,592 833,682	156,901 73,196 297,117	53,349 10,158 257,330	297,252 101,833 4,675,117	104,669 32,731 1,862,413
21	Total liabilities	13,179,179	44,181,320	22,533,187	09,803,465	38,182,402	48,120,096	21,318,730	10,707,274	7,554,310	229,864,508	52,923,248
22 23	Accounts payable  Mortgages, notes, and bonds payable in less than one year	996,494	3,389,565 2,902,405	2,397,630 1,521,580	3,704,265 2,626,468	4,499,713 3,776,919	4,068,511	1,937,760 2,261,520	780,005 426,710	756,563 742,526	6,535,381 9,442,296	3,177,462 2,124,546
24 25 26	Other current liabilities  Loans from stockholders  Mortgages, notes, and bonds payable in	899,593 60,911	2,844,550	1,909,482 187,048	3,135,298 196,520	3,290,272	2,991,121	3,200,917 29,967	1,052,032 79,797	914,850 108,938	12,817,962 565,809	3,124,697 390,695
27 28	one year or more Other liabilities Capital stock.	2,013,128 489,855 1,759,786	9,271,640 3,627,315 5,253,439	3,453,152 607,979	5,488,487 1,363,632 6,492,327	6,374,926 2,076,673 3,373,847	6,277,140 1,151,161 2,951,708	4,626,871 1,092,371	1,269,923 325,956 1,220,271	1,127,184 169,211 809,131	88,766,056 8,412,761 44,573,206	16,183,668 2,587,045 6,665,743
29 30 31 32	Faid-in or capital surplus. Faid-in or capital surplus. Retained earnings, appropriated. Retained earnings, unappropriated. Less: Cost of treasury stock.	1,291,625 39,442 5,124,226 176,826	4,072,086 133,540 12,839,805 213,099	2,862,335 1,816,490 45,334 8,025,104 292,947	2,553,667 388,305 14,190,226 335,730	4,341,163 75,327 10,527,889 270,716	4,068,469 201,061 16,061,432 156,217	1,173,726 2,403,348 71,484 4,677,423 156,657	1,430,078 16,691 4,161,187 55,376	722,778 22,696 2,264,110 83,677	16,530,569 1,190,226 41,369,930 339,688	2,871,544 349,650 15,568,577 120,379
33 34	Total receipts	15,173,187 14,820,867	39,363,249 37,917,891	33,803,598 33,246,678	49,099,840	48,025,519 46,912,380	59,904,627 58,748,129	25,389,649 24,716,635	13,314,317	10,447,815	105,586,430 102,991,805	38,749,075 37,290,847
35 36 37 38 39	Interest on Government obligations: United States. State and local Other interest Rents. Royalties.	11,086 2,637 47,070 28,415 35,886	38,137 6,027 202,260 111,686 31,342	9,020 4,411 89,675 54,089 33,777	76,566 6,918 179,620 306,668 410,403	14,975 4,885 220,598 74,851 131,384	125,694 21,236 422,555 113,920 33,070	8,926 2,466 311,825 64,856 36,627	13,011 17,823 46,967 10,607 50,879	3,634 1,104 62,519 17,489 9,568	70,752 23,236 497,667 704,357 59,268	34,793 6,982 192,304 481,219 17,041
40	Net short-term capital gain reduced by net long-term capital loas	311	2,579	389	5,518	1,852	9,564	941	1,546	307	15,753	1,844
42 43 44 45	Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital asseta Dividends, domestic corporations Dividends, foreign corporations Other receipts	65,449 11,840 24,022 27,225 98,379	228,524 57,773 121,093 215,120 430,817	86,996 18,769 26,348 37,204 196,242	86,187 27,198 36,334 203,201 292,729	116,039 21,675 36,974 128,835 361,071	42,265 6,844 35,638 198,363 147,349	47,223 16,509 12,175 19,241 152,225	31,765 9,991 2,733 109,308 53,801	60,994 20,171 7,667 7,665 69,326	400,854 107,121 165,965 39,414 510,238	241,896 86,820 75,737 25,992 293,600
46 47 48 49 50 51 52 53 54	Total deductions.  Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	,017,907 9,825,353 251,388 405,405 40,076 118,219 439,566 169,499 13,909	37,086,490 27,167,662 255,407 1,584,899 56,446 246,701 1,033,972 812,849 25,174	31,425,202 23,245,770 765,365 445,665 52,797 295,756 821,704 351,448 29,430	44,472,451 30,347,508 826,464 503,282 62,056 446,147 1,343,317 557,695 44,697	44,739,762 32,002,175 407,896 361,940 87,327 422,496 1,213,363 711,222 61,147	55,001,963 43,006,731 148,451 581,966 89,802 290,193 2,262,670 1,033,216 37,803	24,226,687 18,763,008 134,705 235,100 31,889 247,265 600,437 465,478 15,130	11,456,597 7,207,534 155,766 159,624 18,735 145,430 348,789 105,156 28,650	9,709,268 6,753,010 298,482 71,538 32,097 119,767 246,852 160,869 10,575	94,321,964 57,873,453 999,078 232,519 250,514 1,908,770 7,162,970 5,062,334 91,713	36,804,136 24,677,365 694,770 24,021 44,776 1,380,576 1,836,672 1,063,299 21,706
55 56 57 58 59	Amortization.  Depreciation.  Depletion.  Advertising.  Pension, profit sharing, stock bonus,	1,225 723,735 59,719 91,222	7,015 1,779,628 271,256 156,644	3,093 862,413 11,485 308,316	4,795 1,812,027 8,993 379,506	9,272 1,347,423 3,443 713,598	8,630 1,389,758 3,190 550,506	2,852 640,497 10,572 84,330	12,436 508,580 1,506 280,014	2,568 191,085 1,386 222,184	10,344 10,785,981 167,647 428,320	5,910 3,155,447 28,971 176,758
60 61 62	annuity plans. Other employee benefit plans Net loss, moncapital assets Other deductions.	138,263 94,798 1,825 1,643,705	480,946 438,083 8,215 2,761,593	311,745 190,569 5,607 3,724,039	594,340 354,021 5,559 7,182,044	437,007 293,554 1,172 6,666,727	711,281 1,014,550 3,277 3,869,939	432,313 187,668 4,806 2,370,637	193,195 62,567 768 2,227,847	72,775 39,752 1,783 1,484,545	1,624,148 645,147 14,153 7,064,873	315,191 189,127 4,716 3,184,831
63 64	Total receipts less total deductions Constructive taxable income from related	1,155,280	2,276,759	2,378,396	4,627,389	3,285,757	4,902,664	1,162,962	1,857,720	738,547	11,264,466	1,944,939
65 66 67 68 69 70	foreign corporations. Net income (63 plua 64 minus 36). Income subject to tax. Income tax, total <sup>2</sup> . Normal tax and aurtax. Surcharge.	15,158 1,167,801 1,085,173 538,872 489,116 47,937	32,269 2,303,001 2,047,052 1,015,163 920,143 90,953	32,110 2,406,095 2,246,727 1,109,806 1,009,140 97,548	133,207 4,753,678 4,607,304 2,357,980 2,142,192 209,432	86,883 3,367,755 3,251,456 1,671,284 1,517,848 149,103	118,302 4,999,730 4,944,296 2,596,503 2,357,505 234,670	14,474 1,174,970 1,127,470 579,274 524,182 51,573	106,033 1,945,930 1,906,015 988,579 898,223 89,023	3,478 740,921 672,065 316,932 287,004 27,375	14,052 11,255,282 10,873,926 5,571,771 5,052,436 501,154	7,596 1,945,553 1,722,689 792,750 717,575 68,694
70	Tax from recomputing prior year in- vestment credit	1,464 36	3,868 3	2,273 18	5,462 18	3,769 7	4,271 -	3,393 1	1,113	1,865 5	16,047 19	4,948 19
72 73	Investment credit	32,558	82,534	46,091	63,858	78,976	85,297	42,915	24,350	9,025	596,241	163,757
74 75	Distributions to atockholders:  Cash and property except own stock	337,657	1,370,372 860,342	1,342,380 522,597	2,459,556	922,733	1,801,234	638,611 346,169	981,701	433,014 121,708	6,279,752 5,377,187	1,316,560 689,402
77	Corporation's own stock	12,750	44,818	55,915	89,211	90,566	60,202	10,832	17,804	32,340	104,744	33,626

Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued

_				Money amount	s in thousan	ds of dollar	·s}					
						Major ind	ustryConti					
			ation, com- n, electric,					e and retail	trade			
	Item	gas, and	sanitary -Continued	Total		Wholesal	e trade	1		Retail t	rade	
		Communi- cation	Electric, gas, and sanitary services	wholesale and retail trade	Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscel- laneous wholesale trade	Total retail trade	Building materials, hardware, and farm equipment	General merchandise stores	Food stores
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1	Number of returns with net income	4,621	4,659	353,555	122,702	13,967	17,919	90,816	230,290	21,886	14,253	15,444
2	Total assets	66,163,257	110,778,003	158,837,667	71,119,138	7,600,971	8,948,593	54,569,574	87,133,668	6,644,213	31,090,554	9,866,292
3 4 5 6	Cash. Notes and accounts receivable. Less: Allowance for bad debts Inventories. Investments in Government obligations:	633,996 2,204,569 28,533 1,942,080	1,488,719 4,395,305 54,036 2,434,349	11,320,060 46,583,143 1,141,782 50,262,975	5,178,524 24,116,957 431,055 20,918,313	523,063 2,467,535 40,116 2,148,780	579,084 3,205,308 60,191 3,025,536	4,076,377 18,444,114 330,748 15,743,997	6,127,332 22,343,962 708,276 29,253,128	464,953 1,863,416 48,098 2,651,573	1,437,269 11,261,670 463,030 8,255,411	865,734 732,471 5,813 3,287,522
7 8 9	United States. State and local. Other current assets.	840,340 21,693 3,018,686	227,819 41,678 810,614	605,392 270,224 3,796,172	288,168 139,774 1,789,750	30,864 16,348 182,475	32,124 9,495 196,242	225,180 113,931 1,411,033	316,682 130,450 1,966,934	29,347 3,976 94,479	96,965 57,257 482,873	21,978 14,274 263,855
10	Loans to stockholders	20,532	3,988	788,870	383,925	55,296	80,871	247,758	399,103	27,366	27,456	35,693
11	Mortgage and real estate loans Other investments	11,386	2,758 3,174,352	460,201 12,000,434	321,673 6,288,896	19,290 574,283	7,213 575,971	295,170 5, <b>1</b> 38,642	138,528 5,566,538	49,386 342,728	9,374 2,183,360	10,479 925,021
13 14	Depreciable assets Less: Accumulated depreciation	67,106,469 15,886,666	126,196,267 30,783,255	46,465,279 21,090,575	16,404,983 7,481,256	2,297,726 1,092,602	1,736,888 780,375	12,370,369 5,608,279	29,841,712	1,753,774 900,438	10,352,538	5,763,309 2,739,449
15	Depletable assets	474	172,439	286,489	204,996	3,010	3,032	198,954	81,493	4,588	33,585	104
16 17	Less: Accumulated depletion	249,312	76,278 864,151	83,742 3,857,936	69,054	1,378 115,676	1,980 148,963	65,696 913,649	14,688 2,663,071	391 212,817	1,680 1,021,232	62 305,563
18	Intangible assets (amortizable) Less: Accumulated amortization	151,014 49,747	41,569 19,355	337,819 95,406	187,353 50,404	7,688 2,940	20,308 9,050	159,357 38,414	150,397 44,982	9,036 1,369	18,095 6,362	16,903 5,574
20	Other assets	955,785	1,856,919	4,214,178	1,749,307	295,973	179,154	1,274,180	2,429,281	87,070	770,539	374,284
21 22 23	Total liabilities	66,163,257 858,346	110,778,003 2,499,573	158,837,667 32,285,064	71,119,138 16,782,738	7,600,971 1,898,277	8,948,593 1,797,509	54,569,574 13,086,952	87,133,668 15,454,789	6,644,213 1,165,981	31,090,554 6,065,850	9,866,292 2,120,338
24 25 26	less than one year. Other current liabilities. Loans from stockholders. Mortgages, notes, and bonds payable in	1,614,707 5,750,679 94,938	5,703,043 3,942,586 80,176	20,267,462 11,077,472 2,861,805	9,896,080 4,642,678 1,249,722	883,136 519,486 178,598	1,452,352 603,785 184,314	7,560,592 3,519,407 886,810	10,341,155 6,387,088 1,589,268	851,296 358,625 203,455	2,323,300 2,457,667 156,606	390,666 819,725 86,701
27	one year or more	21,780,329 1,244,828	50,802,059 4,580,888	17,247,868 5,980,907	6,937,293 1,823,734	834,663 184,656	763,508 203,807	5,339,122 1,435,271	10,200,282 4,137,908	657,337 136,328	4,622,903 2,372,556	1,076,426 377,917
28 29	Capital stock	14,562,812 8,167,833	23,344,651 5,491,192	18,952,299 7,432,616	8,577,650 3,551,437	997,664 407,589	1,082,033 498,896	6,497,953 2,644,952	10,266,231 3,861,698	1,216,732 213,103	2,366,320	1,068,432 994,736
30 31 32	Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock	214,948 11,903,781 29,944	625,628 13,897,572 189,365	745,350 43,457,189 1,470,365	299,870	14,368 1,748,679 66,145	21,669 2,442,017 101,297	263,833 13,871,763 537,081	445,480 25,213,190 763,421	23,769 1,912,904 95,317	182,808 9,342,317 136,194	71,600 2,941,768 82,017
33	Total receipts	30,385,754	36,451,601	443,902,461		42,000,583	20,368,471	144,744,414	236,161,853	14,346,828	54,231,223	52,919,229
34	Business receipts	29,810,449	35,890,509	434,341,540	203,772,337	41,503,768	19,878,722	142,389,847	229,961,608	14,049,436	50,863,984	52,515,943
35 36 37	Interest on Government obligations: United States. State and local. Other interest.	22,265 12,845 152,966	13,694 3,409 152,397	49,073 15,234 959,716	23,195 8,774 479,041	1,717 694 42,446	3,657 2,092 74,949	17,821 5,988 361,646	25,870 6,385 475,905	1,979 105 41,930	8,703 3,142 200,990	1,865 1,224 38,637
38 39	RentsRoyalties	120,595 31,541	102,543 10,686	1,139,407 46,905	338,953 26,474	41,547 1,793	79,298 5,344	218,108	796,516 20,431	37,554	300,153 1,554	70,264
40 41	Net short-term capital gain reduced by net long-term capital loss	12,363 64,788	1,546 94,170	15,233 379,152	9,367 187,399	656 22,703	2,080 22,493	6,631	5,364 189,411	477 22,612	427 44,391	879 34,917
42 43 44 45	Net gain, noncapital assets. Dividends, domestic corporations. Dividends, foreign corporations. Other receipts.	12,517 52,231 10,862 82,332	7,784 37,997 2,560 134,306	114,582 152,357 187,996 6,501,266	56,953 82,696 146,155	7,771 13,391 3,070 361,027	20,831 5,881 1,350 271,774	28,351 63,424 141,735 1,349,323	57,148 69,297 41,841 4,512,077	6,386 2,807 (1) 182,801	3,897 21,473 39,223 2,743,286	8,758 5,702 971 239,845
46	Total deductions	25,311,908	32,205,920		201,609,446	41,434,658	19,595,381	140,579,407	228,997,249	13,863,901	51,939,749	51,970,372
47 48 49	Cost of sales and operations Compensation of officers Repairs.	14,798,977 133,535 169,150	18,397, <b>1</b> 11 170,773 39,348	7,725,950 1,310,720	467,664	36,707,415 427,185 88,480	15,198,911 582,679 43,950	117,145,274 2,614,812 335,234	166,148,416 4,086,548 839,966	10,597,867 440,422 46,548	31,832,951 312,026 219,458	273,955 175,964
50 51 52 53	Bad debts. Rent paid on business property. Taxes paid. Interest paid.	135,405 350,091 2,117,671 1,260,089	70,333 178,103 3,208,627 2,738,946	865,937 5,831,200 6,061,208 3,001,773	1,249,027 2,396,406	40,176 201,886 258,265 136,334	55,836 142,145 212,123 164,851	261,725 904,996 1,926,018 953,282	505,817 4,565,776 3,652,912 1,740,484	58,464 128,196 222,099 99,770	196,037 1,256,301 1,226,379 820,358	20,418 753,205 545,087 93,034
54 55 56	Contributions or gifts	30,376 2,765 3,152,227	39,631 1,669 4,478,307	149,378 15,873 3,730,727	60,537 7,137 1,308,630	6,722 1,399 197,766	7,878 394 182,210	45,937 5,344 928,654	88,284 8,726 2,410,062	4,606 414 139,114	38,399 1,225 723,062	12,407 934 488,930
57 58 59	Depletion	137,282	138,654 114,280	112,704 4,323,025	102,653 854,848	136,362	1,229 86,788	101,195 631,698	9,781 3,463,870	103,701	2,324 1,314,662	671 571,841
60 61 62	arnuity plans. Other employee benefit plans. Net loss, noncapital assets. Other deductions.	891,716 307,292 396 1,824,914	417,241 148,728 9,041 2,055,128	1,100,181 514,808 30,623 60,796,893	520,245 174,756 14,044 20,165,019	58,891 31,981 4,381 3,137,186	75,680 20,399 2,801 2,817,507	385,674 122,376 6,862 14,210,326	575,810 338,649 16,535 40,545,613	36,641 18,782 852 1,965,583	226,169 75,486 3,173 13,691,739	102,115 136,016 3,436 7,238,685
63 64	Total receipts less total deductions Constructive taxable income from related	5,073,846	4,245,681	12,687,082	5,504,022	565,925	773,090	4,165,007	7,164,604	482,927	2,291,474	948,857
65 66 67 68	foreign corporations Net income (63 plus 64 minus 36) Income subject to tax. Income tax, total <sup>2</sup> Normal tax and surtax.	4,219 5,065,220 4,989,904 2,613,802 2,369,264	2,237 4,244,509 4,161,333 2,165,219 1,965,597	53,724 12,725,572 10,992,594 4,888,301 4,452,987	4,798,598 2,152,899 1,961,056	2,343 567,574 481,444 211,398 193,042	699 771,697 689,049 304,987 277,380	14,094 4,173,113 3,628,105 1,636,514 1,490,634	36,588 7,194,807 6,178,596 2,729,002 2,486,139	482,822 378,494 146,707 133,623	35,564 2,323,896 2,176,767 1,095,196 997,712	713 948,346 860,478 416,186 379,464
69 70 71	Surcharge. Tax from recomputing prior year investment credit. Additional tax for tax preferences	236,417 7,792	196,043 3,307	405,885 8,451 101	4,026	17,089 603	25,544 1,041 -	137,596 2,382 77	225,108 4,366 24	11,620 162 -	95,396 1,191 10	34,633 1,088 10
72 73	Investment credit	172,123	260,361	111,880		4,690	4,132	22,228	80,475	1,953	32,918	20,948
74 75	72). Distributions to stockholders: Cash and property except own stock Corporation's own stock	2,623,541 1,826,603 40,079	2,339,651 2,861,182 31,039	7,949,151 2,140,134 253,612	3,390,535 779,562 153,959	360,866 90,549 21,527	470,842 66,733 9,981	2,558,827 622,280 122,451	4,546,280 1,354,666 99,653	338,068 59,500 3,154	1,261,618 626,334 25,525	553,108 220,549 28,006
-	Cosporation a one accession	-0,079	31,039	200,012	200,509	21,521	9,901	122,431	77,073	بدر در	27,723	20,000

Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

_	T	1		[Money amou	ints in thou							
			Wholese	le and retai	1 tradeCon		r industry-		inance incu	rance, and res	actoto	
				tradeConti			Ι	- '	mance, mou	ance, and rea	Security	_
	Item	Automotive deslers and service stations	Appsrel and accessory stores	Furniture, home fur- nishings, and equip- ment stores	Eating and drinking places	Miscel- laneous retsil stores	Wholesale and retail trade not sllocable	Total finance, insurance, and resl estste	8anking	Credit agencies other than banks	and commodity brokers, deslers, exchanges, and services	Holding and other investment companies
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1	Number of returns with net income	39,184	27,231	20,830	35,097	56,365	563	266,554	13,706	36,195	2,128	19,165
2 3 4 5 6	Total assets.  Cash.  Notes and accounts receivable.  Less: Allowance for bad debts Inventories.  Investments in Covernment obligations:	920,847 2,581,451 75,201 6,968,808	5,699,535 582,960 1,288,195 21,736 2,283,003	5,208,716 413,680 1,920,911 49,267 1,824,417	4,243,313 513,392 576,443 4,931 249,190	928,497 2,119,405 40,200 3,733,204	584,861 14,204 122,224 2,451 91,534	1,127,239,923 100,706,011 312,277,644 12,687,235 842,501	547,797,316 87,496,894 262,628,552 6,022,463 592	189,077,058 4,282,361 30,871,105 6,500,561 425,512	10,168,514 678,542 4,203,742 4,100 14,685	76,292,716 1,614,798 4,162,933 42,774 15,165
7 8 9	United States	21,870 12,706 344,620	70,359 10,167 208,944	33,567 15,813 95,101	12,338 3,683 130,270	30,258 12,574 346,792	542 - 39,488	77,817,520 65,653,575 23,540,208	59,049,314 50,150,459 3,455,071	9,018,162 778,313 5,434,927	764,136 46,075 2,591,126	1,885,084 815,792 2,766,950
10 11 12 13 14 15 16 17 18 19 20	Loans to etockholders.  Mortgage and real estate loans. Other investments. Oepreciable assets. Less: Accumulated depreciation. Oepletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	80,738 20,672 436,046 3,527,483 1,508,813 2,494 1,855 570,069 13,886 6,993 322,641	56,922 3,745 453,134 1,186,494 597,109 3,698 1,242 33,471 3,995 1,491 136,026	39,968 11,527 235,941 878,127 413,285 1,692 605 90,939 7,380 3,395 106,205	56,957 19,644 350,896 3,138,918 1,327,529 11,342 4,703 211,249 53,875 10,093 262,372	74,003 13,701 639,412 3,241,069 1,574,376 23,990 4,150 217,731 27,227 9,705 370,144	5,842 145,000 218,584 102,322 - 16,577 69 20 35,590	876,760 263,237,706 226,426,917 53,346,189 16,046,320 1,355,487 440,698 12,425,038 358,983 148,470 17,698,107	38,570 57,731,259 19,681,552 8,539,214 1,623,925 8,490 1,270 858,063 26,918 7,078 5,787,104	232,113 130,188,300 9,075,282 3,888,773 1,144,696 22,745 1,089 719,846 50,886 23,210 1,758,289	13,883 13,721 1,357,899 197,567 68,110 67 40 26,954 3,021 1,216 330,562	93,350 1,517,899 61,494,851 1,292,600 383,038 208,397 122,878 500,913 52,516 25,267 445,425
21	Total lisbillties	14,231,469	5,699,535 1,231,569	5,208,716 933,224	4,243,313 517,036	10,149,576	584,861 47,537	1,127,239,923	547,797,316	189,077,058 2,947,892	10,168,514	76,292,716 1,498,142
23 24 25	Mortgages, notes, and bonds payable in less than one year	4,843,646 913,872 275,598	273,454 478,034 114,374	543,407 371,707 158,329	269,615 345,500 223,339	845,771 641,958 370,866	30,227 47,706 22,815	44,313,643 633,967,595 6,545,512	6,131,760 482,503,201 29,680	26,154,661 120,527,242 4,064,716	2,412,050 1,933,667 40,775	1,984,012 1,593,898 119,189
26 27 28 29	Mortgages, notes, and bonds payable in one year or more. Other liabilities. Capital stock. Paid-in or capital surplus	1,247,797 255,693 1,795,431 240,407	422,086 136,973 826,810 253,592	354,888 375,284 813,800 157,332	792,438 144,281 588,491 213,537	1,026,407 338,876 1,590,215 452,570	110,293 19,265 108,418 19,481	52,030,278 202,251,655 36,310,813 73,311,177	6,941,752 10,438,072 10,339,474 15,654,182	17,321,452 4,407,550 3,454,495 2,849,694	272,137 434,106 409,766 242,646	3,392,065 3,170,366 11,753,344 46,339,403
30 31 32	Retained esrmings, sppropristed Retained esrmings, unappropriated Less: Cost of tressury stock	46,588 3,383,279 143,341	13,014 2,041,647 92,018	38,155 1,524,837 62,247	19,956 1,164,952 35,832	49,590 2,901,486 116,455	181,540 2,421	8,863,921 56,142,026 1,666,354	2,135,862 12,738,502 22,979	1,687,098 5,803,387 141,129	41,247 1,039,054 118,235	963,563 6,184,292 705,558
33 34	Total receipts	56,236,652	13,069,886	10,479,549	10,478,546	24,399,940	627,140	139,677,860	31,382,262 3,427,852	15,784,748	2,541,654 586,976	6,562,938 533,288
35 36 37 38 39	Interest on Government obligations: United States. State and local. Other interest. Rents. Royaltice.	4,858 354 69,326 168,223 45	3,122 286 24,904 69,927 1,164	2,474 615 33,053 37,042 298	988 210 18,370 41,089 13,983	1,881 449 48,695 72,264 2,422	8 75 4,770 3,938	4,224,311 2,422,996 42,535,823 5,831,688 489,479	3,089,022 1,860,873 21,758,775 441,475 3,941	550,526 26,086 10,098,475 205,097 4,365	87,961 9,808 176,452 3,533 1,945	151,046 32,647 939,132 136,900 162,379
40	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by	1,915	84	184	436	962	502	65,576	6,571	6,407	5,965	19,474
42 43 44 45	net short-term capital loss.  Net gain, noncapital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts.	21,675 11,409 8,659 54 420,117	8,671 2,081 13,643 49 186,087	5,578 1,554 1,998 446 311,316	28,273 8,689 3,031 167 135,219	23,294 14,374 11,984 931 293,406	2,342 481 364 7,065	4,022,525 3,052,062 3,097,021 103,528 2,753,967	281,247 9,702 111,869 13,022 377,913	191,271 43,700 49,068 2,672 469,282	38,964 1,308,771 12,612 2,104 306,563	2,510,333 25,883 1,849,812 70,962 131,082
46 47 48 49 50 51	Total deductions.  Cost of sales and operations.  Compensation of officers.  Repairs.  Bad debts.  Rent paid on business property.	55,342,491 46,582,761 902,341 115,791 88,677 497,191	12,420,397 7,988,657 375,262 36,242 30,504 636,666	10,104,534 6,462,268 463,602 34,191 52,358 266,959	9,925,599 4,500,177 435,749 119,985 7,037 455,330	23,430,206 16,630,061 883,191 91,787 52,322 571,928	608,684 444,363 14,726 3,090 2,383 16,397	121,513,380 36,448,897 4,053,552 509,327 2,123,620 1,546,567	26,740,236 27,445 1,674,288 132,780 1,207,411 468,048	14,433,332 815,705 459,035 53,314 767,796 141,750	2,155,926 87,315 262,584 5,195 4,902 76,704	1,693,204 101,003 84,104 5,246 14,076 51,400
52 53 54	Taxes paid Interest paid Contributions or gifts	510,697 399,872 9,152	221,063 48,908 6,727	180,561 73,546 5,353	346,662 71,848 3,070	400,364 133,148 8,570	11,890 6,822 557	4,169,198 24,243,053 129,932	831,445 13,222,412 66,984	291,348 8,405,859 11,710	75,153 222,776 4,790	100,190 307,685 4,325
55 56 57 58 59	Amortization. Depreciation. Depletion. Advertising. Pension, profit sharing, stock bonus,	1,365 322,703 1,630 488,088	511 101,104 824 261,345	448 82,080 1,562 308,954	1,696 271,686 299 147,934	2,133 281,383 1,629 267,345	10 12,035 270 4,307	106,518 3,053,821 239,960 1,057,231	3,445 729,792 1,938 380,701	93,599 308,141 382 212,954	405 21,691 837 34,825	1,021 59,750 40,507 11,762
60 61 62	annuity plans Other employee benefit plans Net loss, nonespits1 assets Other deductions	61,937 34,146 2,415 5,323,725	35,290 12,591 1,318 2,663,385	29,990 11,694 640 2,130,328	22,798 17,411 1,641 3,522,276	60,870 32,523 3,060 4,009,892	4,126 1,403 44 86,261	1,072,664 229,727 596,466 41,932,847	412,163 99,344 527,109 6,954,931	75,565 34,976 46,532 <b>2,</b> 714,666	49,381 6,855 3,935 1,298,578	12,363 2,213 4,038 893,521
63 64	Total receipts less total deductions Constructive taxable income from related foreign corporations	894,161	649,489	375,015 278	552 <b>,</b> 947	969,734	18,456	18,164,480 30,818	4,642,026 5,958	1,351,416 1,196	385,728 5,499	4,869,734
65 66 67 68 69 70	Net income (63 plus 64 minus 36) Income subject to tax Income tax, total?	893,807 725,892 279,835 254,181 22,562	649,236 552,932 223,726 204,114 18,299	374,678 296,570 109,089 99,666 8,121	552,737 425,852 163,180 148,415 12,361	969,285 761,611 295,083 268,964 22,116	18,381 15,400 6,400 5,792 548	15,772,302 9,758,084 4,291,079 3,894,195 368,480	2,787,111 2,637,783 1,254,833 1,138,944 113,228	1,326,526 1,154,919 506,911 456,390 42,853	381,419 326,666 159,851 145,468 14,322	4,853,138 616,640 207,965 188,659 17,538
71	investment credit	365 3	123 1	19 -	(¹)	807	59 -	9,864 800	2,271 159	5,311 383	31 1	395 67
72 73	Investment credit	3,903	3,864	620	8,583	7,686	355	91,793	51,176	14,784	1,851	825
74 75	Distributions to stockholders: Cash and property except own stock Corporation's own stock	617,875 90,020 17,584	93,354 7,657	266,209 43,897 7,636	398,140 81,111 4,195	681,888 139,901 5,896	12,336 5,906	11,573,016 7,768,038 850,162	1,583,454 1,350,193 223,808	834,399 398,831 20,272	223,419 44,403 20,426	4,645,998 4,429,276 410,443
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Table 3.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

_			[Money a	mounts in th	ousands of d							
		Finance, i	nsurance, an	d real		Major ind	ustryCont	inued Servic	ea			_
	Item		Insurance agents, brokers, and service		Total services	Hotels and other lodging places	Personal services	Busineas services	Automobile services, and mis- cellaneous repair services	Amusement and recreation services	Otber services	Nature of business not allocable
1	Number of returns with net income	(55) 3,896	(56) 21,277	(57) 170,187	(58) 143,701	(59) 9,546	(60) 2 <b>1,</b> 589	(61) 44,881	(62) 23,180	(63) 17,386	(64) 27,119	(65)
_	Total assets	246,345,274	3,714,950	53,844,095	37,221,927	6,385,885	2,649,737	12,646,938	4,772,405	5,709,803	5,057,159	94,364
2 3 4 5 6	Cash. Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations;	3,317,492 3,670,549 53,220 144,340	704,138 1,468,001 14,635 1,127	2,611,786 5,272,762 49,482 241,080	3,204,270 6,824,356 116,589 1,399,720	335,392 457,165 12,123 70,071	275,865 477,815 8,044 174,754	1,201,856 3,460,798 43,188 518,545	313,362 598,140 10,945 210,972	542,779 602,588 5,840 287,478	535,016 1,227,850 36,449 137,900	3,651 39,354 426 22,991
7 8 9	United States	6,659,502 13,508,594 5,394,009	63,340 26,991 118,475	377,982 327,351 3,779,650	299,150 372,890 1,338,270	28,826 25,054 153,829	11,712 12,837 89,594	123,709 260,770 526,783	17,808 776 134,021	57,204 34,779 266,805	59,891 38,674 167,238	5,057
10 11 12 13 14 15 16 17	Loans to atockholders Mortgage and real estate loans. Other investments. Deprectable assets Leas: Accumulated depreciation Depletable assets. Leas: Accumulated depletion. Land.	58,231 72,434,071 130,109,084 3,509,632 233,853 399 86 136,368	44,055 69,141 565,715 436,759 184,653 1,854 83 60,706	396,558 1,283,315 4,142,534 35,481,044 12,408,045 1,113,535 315,252 10,122,188	342,562 228,213 4,620,403 25,178,844 10,303,339 28,534 5,961 1,944,621	32,408 104,632 837,483 5,366,818 1,960,026 5,793 512 682,103	25,494 3,200 223,524 2,180,026 1,128,223 2,659 1,396 135,068	104,906 18,803 2,024,436 6,418,613 2,779,749 4,352 3,223 184,006	32,291 22,637 284,726 4,473,515 1,668,862 933 187 183,146	72,083 28,023 713,574 4,256,411 2,018,650 1,821 517 494,957	75,380 50,918 536,660 2,483,461 747,829 12,976 126 265,341	255 2,363 29,821 14,051 - 3,204
18 19 20	Intangible assets (amortizable)less: Accumulated amortizationOther assets	7,930 2,752 7,684,984	31,301 15,411 338,129	186,411 73,536 1,353,614	421,899 254,514 1,698,598	29,130 6,632 236,474	24,219 10,731 161,364	58,519 19,465 586,467	8,497 3,319 174,894	276,320 208,113 308,101	25,214 6,254 231,298	244 41 1,910
21 22 23	Total liabilities	246,345,274 2,662,840	3,714,950 1,491,693	53,844,095 2,199,979	37,221,927 3,678,383	6,385,885 251,208	2,649,737 204,102	12,646,938 1,930,370	4,772,405 333,212	5,709,803 453,124	5,057,159 506,367	94,364 25,621
24 25	less than one year Other current liabilities Loans from stockholders	1,505,664 25,367,998 456,454	229,575 289,746 49,277	5,895,921 1,751,843 1,785,421	3,760,668 2,990,516 896,579	466,671 275,237 233,557	190,676 191,862 75,221	1,163,629 1,419,939 153,269	1,062,304 199,034 96,676	480,714 439,637 211,578	396,674 464,807 126,278	19,968 7,385 92
26 27 28	Mortgagea, notes, and bonds payable in one year or more	1,484,410 181,284,981 3,414,562	265,487 107,884 356,084	22,352,975 2,408,696 6,583,088	9,550,917 1,915,140 4,016,055	2,698,866 229,507 804,512	463,565 82,640 442,319	2,180,771 851,814 1,163,455	1,369,732 266,848 397,239	1,535,239 255,355 702,161	1,302,744 228,976 506,369	8,809 7,259 5,968
29 30 31 32	Paid-in or capital surplus. Retained earnings, appropriated. Retained earnings, unappropriated. Less: Cost of treasury stock.	5,672,519 3,825,605 20,803,419 133,178	235,577 9,455 722,804 42,632	2,317,156 201,091 8,850,568 502,643	2,719,584 132,323 8,038,233 476,471	606,585 20,424 902,174 102,856	104,658 5,294 947,848 58,448	854,790 48,131 3,026,038 145,268	185,820 5,507 892,456 36,423	457,756 10,472 1,209,574 45,807	509,975 42,495 1,060,143 87,669	1,662 812 16,849 61
33 34	Totsl receipts	67,031,389 54,173,588	3,106,043 2,935,627	13,268,826	45,923,810	4,265,452 3,981,695	4,749,604 4,669,805	17,621,507 16,947,462	4,828,742 4,610,133	5,557,097 5,084,092	8,901,408 8,591,736	246,046 244,474
35 36 37 38 39	Interest on Government obligations: United States. State and local. Other interest. Rents. Royalties.	313,912 480,147 9,150,673 662,998 29,631	4,411 882 33,041 15,707 76	27,433 12,553 379,275 4,365,978 287,142	19,725 19,744 218,582 394,988 50,994	1,373 1,287 30,248 38,027 11,590	441 454 9,335 12,961 1,608	8,463 11,172 100,215 113,189 16,372	1,024 249 13,450 73,512 52	4,015 3,995 33,939 104,423 16,626	4,409 2,587 31,395 52,876 4,746	9 178 221 (¹)
40 41	Net ahort-term capital gain reduced by net long-term capital loss	7,894	551	18,714	10,439	1,909	333	4,645	779	1,784	989	-
42 43 44 45	ahort-term capital loss.  Net gain, noncapital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts.	453,976 15,111 981,312 12,947 749,200	12,015 7,784 14,188 325 81,436	534,719 1,641,111 78,160 1,496 638,491	224,104 102,397 73,884 24,822 899,208	62,042 10,999 8,940 7,613 109,729	7,641 4,994 3,295 197 38,540	50,652 26,245 35,943 14,453 292,696	18,302 38,758 2,559 50 69,874	63,924 8,120 18,632 866 216,681	21,543 13,281 4,515 1,643 171,688	1,106
46 47 48 49 50 51 52 53 54	Total deductions.  Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	62,950,281 33,324,136 283,452 23,319 81,886 347,128 1,430,406 394,258 18,817	2,797,623 785,759 507,279 7,259 17,987 76,395 71,911 33,522 3,266		42,584,312 24,958,191 2,872,596 478,725 124,390 1,548,589 1,480,026 836,046 27,559	1,850,348	2,478,944		4,513,089 2,243,052 282,901 91,354 18,972 194,423 164,881 147,118 2,791	4,992,604 2,594,864 233,133 73,446 11,316 243,905 230,972 112,110 5,279	8,346,962 4,746,433 990,541 42,343 25,906 307,588 274,273 107,659 3,536	201,241 3,161 403 493 2,472 5,770 2,530
55 56 57 58	Amortization. Depredation Depletion Advertising	1,760 409,266 17,289 185,021	2,839 49,315 43 35,828	3,449 1,475,866 178,964 196,140	19,923 2,446,213 2,207 556,451	1,324 303,910 290 76,662	2,194 200,940 479 71,333	3,864 725,787 411 165,206	351 736,896 142 36,843	10,776 303,321 362 140,090	1,4 <b>14</b> 175,359 523 66,317	16 3,842 - 893
60 61 62	Pension, profit sharing, atock bonus, annuity plans. Other employee benefit plans. Net loss, noncapital assets. Other deductions.	430,230 54,858 4,178 25,944,277	47,409 13,213 956 1,144,642	45,553 18,268 9,718 2,982,232	397,605 117,187 14,617 6,703,987	8,193 7,798 1,040 693,846	1,809	155,909 48,772 5,547 2,168,524	15,760 7,078 2,340 568,187	31,585 11,392 2,572 987,481	162,048 30,900 1,309 1,410,813	285 5
63	Total receipts less total deductions Constructive taxable income from related	4,081,108	308,420	2,526,048	3,339,498	419,437	283,684	1,201,785	315,653	564,493	554,446	4,934
64 65 66 67 68 69	foreign corporations. Net income (63 plus 64 minus 36). Income subject to tax Income tax, total <sup>2</sup> Normal tax and surtax Surcharge.	1,600 3,602,561 2,794,738 1,401,723 1,273,292 127,077	88 307,626 223,189 85,190 77,667 6,322	426 2,513,921 2,004,149 674,606 613,775 47,140	14,799 3,334,553 2,635,724 1,114,546 1,012,363 89,697	4,489 422,639 300,505 133,316 120,946 11,106	283,272 211,338 82,931 75,283	8,735 1,199,348 1,020,839 449,636 407,905 37,128	40 315,444 232,885 85,187 76,872 5,937	125 560,623 445,902 193,664 176,724 15,984	1,368 553,227 424,255 169,812 154,633 13,448	4,934 3,781 1,608 1,444
70 71	ddditional tax for tax preferences	1,150	186 -	520 190	4,472 70	708 3	197 -	2,000 41	546	14	649 12	-
72 73 74	Investment credit Net income after tax (65 minus 67 plus 72) Distributions to stockholders. Cash and property except own stock.	13,820 2,214,658 982,144	726 223,162 52,332	8,611 1,847,926 510,859	55,245 2,275,252 556,931	7,645 296,968 87,734		20,942 770,654 194,329	12,078 242,335 43,283	373,518	3,989 387,404 68,663	3,429
75	Cash and property except own stock	137,329	10,541	27,343	58,345	6,853	273	15,372	4,207	19,636	12,004	-

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

(Money amounts in thousands of dollars)

Ma or industry, item														
	corporation	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
	0	6			6		1	9						
Number of returns. Total assets. Notes and accounts receivable net	1,558,820 2,445,627,954 562,102,315	108	12,296,056 2,221,659	273,193 19,685,607 3,818,321	333,802 53,496,962 11,597,087	172,995 60,344,641 14,626,472	96,206	78,657 158,074,360 40,675,781	13,211 92,535,349 27,189,903	9,501 147,102,263 1,1,790,520				1,363,920,
	184,582,868 402,336,789 674,693,521	1 1 1	1,663,610	3,139,134 3,174,970	8,905,698	10,528,530 8,138,195 4,570,784	12,304,054 8,128,250 5,175,889	25,008, 24,423,	9,616,658	33,714,802	8,014,017	8,670,767 23,419,407	14,617,415 37,508,238	71,939,437
::	810,222,784	1 +	7,645,648 1	5,114,358	26,929,385	29,114,777	30,331,188	63,496,26,166,	24,126,069 9,616,250	29,466,825				480,595, 175,506,
Other cspital assets less reserves Accounts and notes payable Accounts and notes payable	301,525,231	1 1 (	3,635,712	5,203,959	13,806,805	16,674,924	5,030,162	9,012,919	3,142,603	3,730,852				
MOTTERES, and bonds payable in one yest or nortesters.	326,038,750	t &		3,478,662	9,420,679	11,069,342	12,985,468	27,914,	11,363,822		12,712,985			180,713,685
	121,550,027	98,263	3,370,475		22,539,209	24,318,743 867,409	24,671,112 1,007,834	2,711,967	25,181,975 1,143,271		29,967,176			
	1,680,482,985	10,331,478 8,859,917 6,406,785	38,715,539 4 37,373,174 4 23,233,625 2	43,064,606 41,692,736 27,540,401	100, 390, 102	112,729,957 108,950,773 81,902,123	119,916,437	226,259,010 217,505,096 168,110,436	80,571,727 75,521,927 58,441,336	86,743,562 78,766,960 58,767,789	67,372,432 60,558,706 44,161,980	68,450,798 61,843,155 43,319,884		611,154,504 552,690,961 363,095,415
Interest pard Interest pard Peptrediation Peptrediation	51,717,379 49,139,399 17,460,533	240,836	763,633		1,029,806 2,123,024 480,531	2,201,256	2,249,724	3, 485, 284 4, 550, 814 1, 18, 51	2,093,541 2,093,541 1,674,287 528,283		3,242,544			
	80,218,685	269,615	-124,548		2,681,092	2,825,038	2,915,239	6,991,662	2,949,229		3,098,332			
Net income Income subject to fax Income tax, total.	93,432,590 81,222,807 39,374,125	512,683	1,203,214 619,333 147,428	1,563,421	3,948,565 2,956,664 899,273	3,921,506	3,426,455	9,225,588 8,080,082 3,854,141	3,709,472		3,662,355		7,263,264	45,575,833 40,958,852
Surcharge Additional tax for tax preferences	3,445,189	18,066		11,355	57,857	4,044	121,288	334,544	147,391		144,894		285,519	
Foreign tax credit.  Distributions to stockholders except in own stock	3,987,894 1,908,788 32,950,977	2,306 8,004 285,271	(*) 3,560 331,085	278 9,992 259,601	28,195 546,531	2,353 36,105 652,931	2,315 42,908 406,988	19,303	19,524 49,455 561,739	31, <sup>4</sup> 33 64,125 969,510	51,867 55,860 956,336	80,969 72,519 1,274,249	201,856 139,550 2,807,021	3,574,722 1,285,113 22,734,934
The state of the s														
ACALCOLIORE, FORESTRI, AND FISHERY														
Number of returns	31,979	946	9,354	5,936	8,018		-	1,382	66		11		1	
Notes and accounts receivable, net Inventories	982,396 1,232,224	1 1	24,805	18,545	137,015		4	265,087	76,097 76,097		58,067		1 1 1	1,063,480
Cash, Government obligations, and other current assets other investments and loans	1,122,257	1 1	24,506	33,142	102,751	113,745	109,688	187,423	38,975		33,126	34,171	11	224,735
Less: Accumulated depreciation	2,512,262	1 1	91,345	170,452	440,772			1,230,682	335,431		132,726		1 1	269,999
Other captal assets less reserves* Accounts and notes payable* Other current liabilities	2,453,293		25,166	77,834 98,010 11,778	356,333 286,989 36,212	373,361	553,000 416,776	623,843	197,786	124,533	70,092	27,075	1 1	87,239
Mortgages, notes, and bonds payable in one year or more	2,729,772	*	30,207	114.595	331,909	373,440	556.952	266.692	167.931		29, 344 86, 050		•	51,043
Net worth	3,989,833	- 57	56,635	173,617	38,964	510,997	644,652	872,803 59,058	220,174		161,618	65,840		314,015 059,026 0,980
Total receipts Business receipts	12,127,144	16,253	588,570	608,875	1,855,809	1,597,076	1,737,216	2,291,983	782,569	614,258	255,941	80,612	1 1	1,560,752
Cost of sales and operations Takes paid.	251,914	6,497	13,273	376,371	1,344,789	38,090	1,267,228	1,794,972	622,522 13,467		184,626	63,680	1 1	1,036,888
Depreciation Employee benefit plans*	433,834 50,431	(*) 560	20,086	33,355	78,045	71,501	66,855	90,368	22,136 22,136 2,806		9,520	3,479	4 1 1	22,252
Net income (less deficit)	257,199	-2,741	539	20,907	47,549	21,323	28,432	72,975	11,092		11,466	100,4	•	27,367
Income subject to tax	347,783		6,890	20,948	49,805	45,756	36,931	93,597	24,565	26,945	17,699	3,780		27,367 22,804
Surcharge Additional tax for tax preferences	10,870	*	*	<b>E</b>	*	1,173	1,040	3,594	£€ <sup>1</sup>		622	100	( ) (	10,239
Foreign tax credit	11,575	1,104	73	383	1,207	186	1,081	(*)	11 555	13 448	13	36	1 1	10,227
Distributions to stockholders except in own stock 87,933	87,933	(*)	£)	9,772		3,805		21,342	2,750	4,229	2,861	2,158	,	2,858

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY --Continued Money amounts in thousands of dollars]

-146				Money a	amounts in th	thousands of d	dollars	FI						
0 -	Total						S	ize of total	assets					
Major industry, item	corporation	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
TOTAL MINING														
Number of returns	14,028	*	5,238	1,657	2,644	1,735	963	985	192	66	24	56	23	15
Total assets Notes and accounts receivable, net Inventories	22,773,166 3,516,645 1,253,406	111	81,018	121,854 19,241 3,012	420,910 80,394 9,921	606,162 114,378 25,009	661,801 137,926 42,476	1,997,734 339,696 64,751	1,363,792	1,615,940 238,286 60,567	1,736,198 239,366 67,687	1,878,200 207,434 112,369	3,395,190 529,455 223,159	8,894,367 1,386,265 568,106
Gash, Government obligations, and other current assets Other investments and loans! Deprecible assets.	2,095,547 3,839,089 15,524,057	1 1 1	14,506 7,348 93,146	19,375	66,782 29,657 350,248	88,741 43,900 574,648	87,398 48,276 635,807	264,688 265,562 1,429,730	153,033 192,117 882,017	184,671 221,780 1,073,886	259,162	200,619	335, 194 486, 234 1,954, 964	525,496 2,058,525 6,096,638
Less: Accumulated depreciation	7,668,124	1	63,688	72,660	189,936	325,445	379,922	831,701	458,076	548,201	528,727	485,783	834,918	2,949,067
Other capital assets less reserves  Accounts and notes payable?  Other current liabilities	3,264,070	1 1 1	10,693	30,790	120,598	191,232	190,892	417,188 64,224	253,284	227,869 73,369	186,228	264,882	571,511	768,657
Mortgages, notes, and bonds psyable in one year or	3 910 706	•	25 187	20 A83	60 206	200000	50, 509	722,400	710,701	13,305	268 531	282 208	Rah hos	1,021,201
	12,378,963	* *	-30,383	37,420	196,968	219,249 29,392	333,873 129,688	1,071,253	762,115	942,007	960,332	1,046,125	1,675,126	1,323,004 5,164,878 186,378
Total receipts Business receipts	16,233,328	<b>£</b> £	254,390	170,094	590,219	685,118	709,596	1,591,376	943,538	994,746	889,361	911,209	2,220,179	6,224,348
Cost of sales and operations Taxes paid	9,224,886	**	163,125	96,314	352,472	103,192	456,593	980,540	602,925	647,026	514,140	491,314	1,430,157	3,053,814
Interest paid Depreclation.	307,390	**	1,523	2,817	8,110 32,487	12,269	13,179	32,190	22,825	20,964	24,823	28,435	54,397	312,584
Employee benefit plans	178,051	* :	2,113	*	3,920	1,709	4,015	13,676	11,546	13,871	19,739	8,038	24,356	74,946
Net income (less deficit) Net income (less deficit) Income subject to isx	2,048,220	***	17,386	8,123	30,448	883 40,227	35,692	20,338 96,825	23,639	-41,964 47,234	-4,577 65,609 1,3 811	25,445	66,441 123,921 85,966	1,458,832
Income tax, total.	930,758	<b>E</b>	***	1,56		***	(*)	36,785	23,551	16,578	21,372	24,219	39,722	739,446
Addition tax for tax preferences Foreign tax credit	656,676	€ €	E ' '	5. ' '	- I	**	· • •	%***	2,112	1,417	1,090	2,100	354	649.619
Investment credit  Distributions to stockholders except in own stock	32,924	**	***	(*)	648	1,005	1,188	3,114	13,575	2,333	2,132	1,404	6,322	12,468
							1							
MINING: METAL MINING														
Number of returns	1,314	*	538	en .	82		173	711	*	12	7	9	7	9
Total assets	6,452,277	1 1	3,778	0,94 3,5	88 69	69,	161	240,127	**	206,060	266,484	381,921	1,019,864	4,124,375
Inventories	452,853 567,173	1 1	(*)	270 4,975	70	ก์ส์ ก	1,020	34,029	**:	29,882	24,223 16,670	37,673	240,063	277,580
Uner investments and roads  Deprediable assets  Tess documilated deprediation	3,704,204	1 1 4	**	8,7	30	39,	533 533 581	37,104 120,447 ol. 687		138,063	202,887	295,044	607,820	2,236,732
	775,497	•	1,815	16,4	89	, 23,	879	\$, 45 8, 55 8, 45 8, 56 8, 56		31,565	15,688	14,266	67,715	449,789
Accounts and notes payable Other current liabilities Mortsages notes, and honds novelled to one year or	248,615	1 1	*	10,6	17	17, 9,	514	39,023 4,822	*	9,395	15,150	20,306	34,519	342,201
more. Net Worth	901,950	1 1	(*)	2,766	35	23,	032 661	(*) 125,892	**	17,002	33,372	104,143	302,035	360,131
Cost of property used for investment credit	178,087	- (2)	- (*)	3,5	83	9 4	983	(*)	* 3	2,416	20,419	13,603	31,374	116,148
Louar receipts Business receipts Cost of Sales and operations	2,947,545	***	* * *	, c,			547	36,416 20,241	£	57,157	124,430	270,876	516,102	1,976,297
Taxes paid. Interest paid	13,581		**	o and a	27	ָּהָ הַ <del>'</del>	105	2,358	**	2,534	4,687	717,111	13,882	70,195
Depreciation Employee benefit plans'	209,874	1 1 1	*	, t, *)	93	ર્વિક	4,136 212	4,4,1 884,1	**	7,018	17,137	23,804	26,697	125,089
Net income (less deficit)	256,490	(*)	-7,217	4,11-	73	-12,	146	-26,953	**	-43,906	-34,457	5,643	48,324	333,853
Income tax. total	363,420	1 1 1		***		***	* * *	1,427	***	2,00 2,00 2,00 2,00 2,00 2,00 2,00 2,00	10,165	19, 464	36,283	283,832 147,977
Surcharge Additional tax for tax preferences	16,705	1 1		*		<b>.</b> *	~·	*	*	116	181	930	1,286	13,450
Foreign tax credit.	87,238	' '	1 1	*		*	١,	100	**	194	1,507	745	1,697	80,554
is to stockholders except in own		•	•					*	<u>*</u>	706	5,937	25,492	18,165	207,243
Footnotes at end of table. See text for explanatory	tatements and	for "Degord	ption of the	Sample and	. amitations	1 +ho Doto 1								

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

1	The plants   1   1   1   1   1   1   1   1   1		T0+0T							Size of total	assets					
10   10   10   10   10   10   10   10	Comparison   Com	Major industry, item	setive	Zero	\$1 under	\$50,000 under	\$100,000	\$250,000 under	\$500,000 under		\$5,000,000	\$10,000,000 under			\$100,000,000	\$250,000,000
Column	10   10   10   10   10   10   10   10		returns	assets	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000		\$10,000,000	\$25,000,000		\$100,000,000	\$250,000,000	or more
Company   Comp	Compared by Comp		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Compared by Comp	1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997   1997															
	Compared by Comp	Jo	1,673	*	855	*	276		227	118	*	13	10	-	CI	~
	Common state   Comm	Total assets	2,197,573	1 F	14,717	<b>**</b>	11,094	104,	779	231,050	**3	34,436	386,915	81,926	225, 632 43, 280	776,935
Application		Inventories Cash, Government obligations, and other current assets	209,661	, 1	1,696	£*	8,337	, EL	988	39,899	EEE	24,529	55,281	2,245	6,038	49,053
Comparison   Com	10   10   10   10   10   10   10   10	Uther inverments and loams Depreciable assets. Less, Accumulated depreciation.	1,898,125	1 P F	26,504	**	37,823	121,	910 814	233,576 233,576 119,279	<u> </u>	243,216	275,480	23,974	175,626	603,403 233,832
Column   Designation   De	Compared by Comp	Other capital assets less reserves <sup>2</sup> . Accounts and notes payable <sup>3</sup> .	205,238	) I	14,925	**	3,374	30,	11.7 860	16,561	**	41,975	51,294	1,942	30,123	39,684
Cappage of the continues are continued as a part of the continue are continued as a	Column   C	Other current liabilities	93,804	1	8,685	* :	<b>*</b> (		055	13,596	€ 3	14,455	11,451	1 1	6,709	25,753
Column   C	Column   C	Retworth Networth Cost of property used for investment credit	1,076,152		(*) -24,421 (*)	***	* # * * * * * * * * * * * * * * * * * *		530	48,374 99,139 16,996	***	50,921 121,972 10.232	73,779 245,801 28,757	427 63,708 2,521	57,588 113,438 17,508	211,050 344,167 27,915
1,250,776   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500   1,50,500	1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Total receipts Rushness receipts	2,539,968	**	110,936	**	135,277		607 709	378,900	**	189,495	240,302	58,734	206,636	847,049
The state of the s	1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1, 200   1	Cost of sales and operations. Taxes paid.	1,929,776	**	85,004	:£:£	103,950		347	274,981	**	135,459	159,909	1,288	184,816	669,252 23,884
1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00	Column   C	Interest paid Depretation Fundocest banks	37,251 125,910 18,110	***	(*)	**	(*) 4,577 104		369 980 1453	20,260	***	3,897	18,908	3,329	2,172 8,053 2,441	16,014 30,536 13,470
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Net income (less deficit)	्र % त	*	-2,601	*	2,237		650	13,017	*	-8,341	7,119	1,564	-5,877	-2,224
Compared	1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Net income. Income subject to tax.	67,283 46,569	**	***	**	**		938	16,393	**3	5,250	13,199	1,564	1 )	2,068
Compared to preceded the compared to precede the compared to preceded the compared to precede	Comparison   Com	Income tax, total.	1,842		EX		<u> </u>		198	8,036 689 (*)	EE.	1,359	295	63	1 1	92
Compared to secopt in own stocks	Comparison for strockholders accept in one strock   1,378   1,5   1,5   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4   1,4	Foreign tax credit	17		*	1 1 1	*		- 200	- (~)	*	(s) Arc	• 000	22,		15 hod
The course expression of the control of the contr	The control of the	Distributions to grockholders except in own stock	3,787	EE	<u>`</u> *		*			2,787	<b>*</b>		8,513	2,340	1,940	14,544
10.094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0094_204   1.0	1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00															
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	10   994, 2014   91, 224, 33   91, 30, 34   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91, 37   91	MINING: CRUDE PETROLEUM AND NATURAL GAS								:				•		
2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007   2007	1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Number of returns	7,818		3,329	952	1,450	977	1422 2000	744 721 810	4c1 (50)	950 777	25	1350 500	13	3 000 275
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 122, 134	Notes and accounts receivable, net	2,051,862	1 1	7,638	12,671	44,922	65,305	70,029	170,704	113,749	147,668	148,19	129,699	370,012	771,275
7,14,237 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,14,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145 7,145	1,102,104	Inventories Cash, Government obligations, and other current assets	902,350	1 )	0,401 6,401	10,124	41,567	32,663	44,116	105,310	105,718	101,995	57,131	158,088	83,291	152,946
2,051,631 1,972,897 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,192,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,899 1,193,	1,192,1767   1,43,409	Other investments and loans************************************	1,621,045	1 )	61,338	8,799 55,046	19,992	34,605	29,430	139,730	136,987	138,159	120,417	811,470	321,624	2,670,203
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2,051,631 2,077,731 3,0862 2,054,633 2,097,731 3,0862 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098 2,098	2,051,631	Accounts months payable 3	1,872,654	1 1	25,144	15,240	71,633	109,258	134,225	214,759	158,687	148,964	100,433	183,789	449,637	260,885
\$\begin{array}{c} \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \) \( \)	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	Mortgages, notes, and bonds payable in one year or	1,175,047		10 000	135.12	404 00		1944	126 671						cht ook
7,728,491 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,621 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,631 (*) 139,	7,778,491 (*) 130,621 98,072 324,176 275,179 156,711 126,601 356,549 364,659 156,540 377,718,266 (*) 130,621 6.5,640 156,540 321,564 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82 17.82	Net worth	5,057,731		-11,917	19,646	105,322		107,454	494,736						25.4
7, 27, 401         (*)         119,080         397,619         260,464         287,784         382,711         402,640         380,939         402,777         283,652         283,652         283,741         283,741         283,652         283,652         283,652         283,652         283,652         283,652         283,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642         383,642 <th< td=""><td>7,7775,491 (*) 119,881 95,289 307,619 266,464 249,790 527,784 332,711 426,640 2330,938 472,846 135,744,364 (*) 7,51017 50,933 167,589 156,678 126,336 (*) 11,892 10,693 10,892 139,399 138,682 239,682 156,536 (*) 1,030 1,235 15,132 12,132 12,132 13,132 14,132 12,132 13,132 14,132 12,132 13,132 14,133 12,133 13,247 12,132 12,132 12,133 13,247 12,133 12,133 12,133 13,247 12,133 12,133 12,133 12,133 13,243 13,133 12,133 12,133 12,133 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 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13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,</td><td>Total receipts</td><td>7,718,266</td><td>£ (£</td><td>130,621</td><td>98,072</td><td>324,176</td><td></td><td>280,355</td><td>590,970</td><td></td><td></td><td></td><td></td><td></td><td>2,962,999</td></th<>	7,7775,491 (*) 119,881 95,289 307,619 266,464 249,790 527,784 332,711 426,640 2330,938 472,846 135,744,364 (*) 7,51017 50,933 167,589 156,678 126,336 (*) 11,892 10,693 10,892 139,399 138,682 239,682 156,536 (*) 1,030 1,235 15,132 12,132 12,132 13,132 14,132 12,132 13,132 14,132 12,132 13,132 14,133 12,133 13,247 12,132 12,132 12,133 13,247 12,133 12,133 12,133 13,247 12,133 12,133 12,133 12,133 13,243 13,133 12,133 12,133 12,133 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,243 13,	Total receipts	7,718,266	£ (£	130,621	98,072	324,176		280,355	590,970						2,962,999
156,036	156,036	Business receipts	7,275,491	**	119,881	95,249	307,619		192,514	327,241					-	2,908,097
1,116,219   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*)   1,030   (*	Free pair to the creen to the control of the contro	Taxes paids	156,038	*	2,649	200	9,248 9,248		5,232	23,908						32,995
1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   1,113,222   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	tincome [less deficit].  1,113,522 (*) 10,771 2,243 4,994 -2.087 1,061 36,469 23,539 27,396 24,192 28,437 1,021 1,021 36,469 11,021 36,469 23,539 27,396 24,192 28,437 1,021 36,469 11,021 36,469 23,539 27,396 24,192 28,437 1,021 36,469 11,021 36,469 11,728 8,437 1,021 36,469 11,728 11,021 36,469 11,021 36,469 11,021 36,469 11,021 36,469 11,021 36,493 11,279 1,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 36,439 11,021 3	Denores paid Denociation Fmol over the paid	176,730 416,219	E * 3	3,852	5,336	18,109		21,192	42,348						107,044
1,336,464 (*) 14,118 14,128 15,88 11,021 36,469 23,539 27,396 24,139 20,439 10,579 11,021 16,335 12,636 14,720 13,335 12,636 14,720 13,335 12,636 14,720 13,335 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,637 12,	t income to the control of the contr	Net income (less deficit)	1.113.232	€ €	10.771	2,243	t ab			1,063						1,081,875
1,000   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	غ ب	1,336,464	**	14,118	4,021 (*)	16,355 9 Rob			36,469						1,085,359
562,291 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	617 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Income tax, total.	459,53,	**	***	**	***			11,481						571,750
705, 521 705, 524 71, 70 81, 70 81	9,245 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Additional tax for tax preferences	617	(*)	,	1 1	,			* *						555 Oho
	MANAGEMENT OF THE PROPERTY OF	Investment credit.	9,245	Œ.	**	**	335			1,174				18.076		768.863

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

MINIMER   Major industry, item   returns   sests   \$50,000	450,000 (4) (4) (4) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	\$100,000 under \$250,000 (5)	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	000	2,000	\$50,000,000   under   \$100,000   (17)	000	\$250,000,000 or more
3, 223 (*) 3, 229, 077 4, 7, 541 263, 990 1, 1, 1, 266, 199 1, 196, 192 1, 196, 192 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 193 1, 196, 196 1, 196, 196 1, 196, 196 1, 196, 196 1, 196, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 196 1, 19		(5)	+			127		(22)	(61)		
3,229,072 2,729,072 2,739,972 1,1,5,36,331 1,4,26,331 1,4,66,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1,1,566,139 1			(0)		(8)	(6)	(01)	(11)	146/	(13)	(14)
3,229,077 2,477,741 2,633,22 2,1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,163,332 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,1		<b>4</b> .⊑2	849	η 20	303	SX	16	tn	1	п	N
1, 1, 26, 3, 39, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		117,699	39,211	297,461	608,420	373,845	231,526	182,684	61,851	181,866	900,782 68,956
1,426, 342 3,69,720 1,40,102 1,40,466, 199 1,40,477 1,20,277 1,613, 996 1,613, 996 1,613, 996 1,613, 996 1,613, 996 1,613, 996 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,1		15,247 5,333 109,879	5,593 5,593 255,736	35,440	72,016 72,016 538,709	28,461 31,247 335,748	28,250 181,680	25,962 15,515 159,898	10,926 56,926 56,942	5,802 11,584 183,970	129,325 92,612 586,300
1.44, 262 1.45, 267 1.25, 327 1.25, 327 1.613, 933 1.613, 933 1.75, 377 1.75, 377		61,979 16,673 24,836	147,315	213,841	317,103 57,129 104,375	173,024 50,408 61,279	102,578 29,921 30,580	95,929 44,714 23,345	33,439	22,063 11,339 19,484	174,225 102,528 42,513
1,966,4587 2,712,527 2,676,776 1,613,996 25,476 25,476 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 27,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 37,736 3			7,593	13,734	25,355	17,025	8,671	10,524	1,905	11,486	41,666
2, 770,762 2, 676,777 1, 633,993 (*) 18, 993 (*) 172, 377 172, 377 172, 377 173, 390 16, 895 (*) 1, 130 1,			123,549 15,229	191,920	351,486	216,703 18,688	145,560	124,770	1,221 1,221	20,338	580,629
172. 377 (*) 172. 377 (*) 172. 377 (*) 172. 377 (*) 173. 396 (*) 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 163. 300 1	38,520	124,776	266,080 260,262 145,817	342,821	583,088 566,416 370,509	306, 624 295, 260 190, 336	216,624 21,192 136,010	155,213 147,658 86,895	60,224 57,404 39,776	223,478 219,518 125,915	436,003 419,041 218,574
172, 357 177, 346 163, 900 163, 900 (*) (*) 7, 130 9, 439 9, 414			23,989	29,384	10,100 10,363 43,102 4,861	25,707	2,594	1,104	4,107 1,498	16,189 2,963 2,963	17,420 19,915 3,164
78,535 (*) (*) 9,439 9,414		2,716 6,598 1,683	13,507	18,455	33,211	17,272	11,125	16,118	5,959	9,163 9,163 9,104	15,328 15,328 36,090
::::	*** 	1,175	***	7; 7; 8; 8; 8; 8; 8; 8; 8; 8; 8; 8; 8; 8; 8;	16,557	10,450	5,108 5,108 1443	6,279 6,579	2,618	1,884 1,884 1,36	18,850
	*	**	(*) (*) (*)	- (*)	(*) (*) 1,270 6,330	(*) 1,074 (*)	(*) 16 529 3,449	1 532 6,398	(s) 263 677	1,398	7,001 3,168 11,511
CONTRACT PORSUMENTON											
127,670 2,296 55,	762		11,780	7,287	5,945	502	212	£†1	16	17	മ
39,642,746 - 1,070, 13,505,362 - 326,	333	m H	1,574,273	1,820,944	11,197,259	3,454,529	3,163,730	1,434,600	1,097,761	2,891,708 674,904	917,491
Thyenforteen the factor of the	1,469 175,006 1,972 286,785 5,563 85,587	721,046	799,378	849,949 287,194	2,201,491	717,020	467,761 624,152 233,284	327,557	267,445	615,592	53,194 53,194 325,614
14,749,219 - 603, 7,515,996 - 332,	193	ਜੰ	1,612,658	1,975,009	3,939,257	1,119,703	1,052,632	423,277	366,408	1,053,340	376,444
Other capital assets less reserves 27,23  Accounts and notes payable 419,37  Other current liabilities 106,70	235	132,420	1,552,073	1,933,100	322,969	83,568 1,167,002 477,036	106,623 987,121 404,255	63,189 443,993 208,571	53,543 335,892 106,156	223,100 635,744 387,810	67,787 99,437 62,310
120, 14, 815, 022 - 120, 036, 288	756		402,516	669,315	1,166,687	331, 485	456,255	203,601	103,077	521,054 835,732	314,525
788,910 (*) 17,	587	65,813		96,383	236,439	60,	51,146	26,	19	64,991 3 Lh1 992	494,46
23,407,720 7,207,808 1,207,966 1,207,0720 1,207,966 1,2170,976 1,207,966 1,207,978 1,37,589 1,387,	233 3			9,248,044	22,577,304 19,451,289	5,397,177 4,712,986	4,579,234	1,763,969	1,674,960	3,225,169	742,994 414,704
7,255 129, 21,657 19, 11,986 78,	9,986 108,488 9,334 21,992 3,389 78,473	244, 873 63,277 182,336	216,888 63,265 176,096	240,248 84,135 206,173	390,119 136,040 181,327	33,506 103,637	39,88,89,89,89,89,89,89,89,89,89,89,89,89	18,021 10,928 10,928	27,290	25,176 84,176 84,173	25,379 33,645 8,245
1,660,343 22,065 -10,	£ 86.5			200,237	449,082	22,777	72,312	146,920	63,719	150,691	55,809
1,941,176 10,024 60, 813,508 5,275 (*)	136	228,670	252,382	254,920	233,014	139,221	97,973	53,742 26,779	63,315	72,700	22,993
3#5	*	4,300	,32,	) (*)	(*)	(*)	(*)	(*)	6,500	100, 45	1,270
33,010 (*) 30,000	156 836	2,001	3,395	4,15h	8,675	2,507	1,475	1,279	7,394	3,939	3,777

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY -Continued
[Money amounts in thousands of dollars]

				a Carour			C Comment	10000	00000					
	Total			000 094	000	000 0904	\$ 000 000 \$	000 000 16	45 000 000	\$10,000,000	\$25,000,000	\$50,000,000	\$100 000 000	
Major inaustry, item	corporation	Zerc	\$1 under \$50,000	\$100,000 \$100,000	wider 4250,000	\$500,000 \$500,000	\$1,000,000	#1,000,000 under #5,000,000	under under \$10,000,000	ander under \$25,000,000	#50,000,000	#100,000,000	#250,000,000	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
TOTAL MANUFACTURING														
Number of returns	202,102	3,297		28,374	42,338	28,518		18,670		1,553	333	396		298
Total assets.  Notes and accounts receivable, net.  Inventories.	572,127,290 125,403,126 108,634,965		1,186,814	2,063,289	6,872,427 1,897,115 1,327,866	2,751,315	13,431,454 3,494,995 3,210,019	38,571,618 9,627,178 10,254,431 1,140,144	18,131,618 4,217,750 4,931,322	24,276,702 5,278,954 6,181,864 2,181,156	22,328,934 4,657,831 5,191,053	27,894,362 5,425,947 6,490,167	48,748,685 9,318,654 11,118,797	358,480,118 77,875,834 57,178,881 24,127,942
Cash, Overimments and Lease Other investments and Lease Depreciable assets	80,224,132 332,232,946		48,209 825,236	2,269,341 1,269,341		5,825,589		2,531,015 19,693,964		2,477,712	388	3,759,330		58,407,364 219,966,364
Other capital assets less reserves2	21,404,903		20,224	48,894	174,936	296,989		1,060,876		776,076	149	826,155		15,423,210
Accounts and notes payable <sup>3</sup>	106,172,003	1 1	442,212 19,197	649,619	1,908,806	2,953,355	3,841,569	10,028,654 2,964,68 <b>2</b>	4,128,072 1,316,924	1,727,936	4,151,084 1,508,564	4,543,573 1,884,981	7,718,471 3,591,828	61,039,196 24,784,065
Mortgages, notes, and bonds payacte in one year or	95,725,098	Þ	147,761	246,967	777,386	1,114,530	1,658,668	4,400,068	2,135,213	3,361,977	3,621,260	5,700,219	9,392,359	63,168,690
Oost of property used for investment credit	20,013,142	55,723	30,					1,141,863	505,110	672,397	665,134	883,059		13,646,724
Total receipts Business receipts Cost of sales and operations	710,084,099 689,906,327 485,101,441	3,873,589	4,035,029 3,981,470 2,756,884	5,244,299	15,795,573	23,173,373 22,944,685 16,928,033	28,744,667 28,397,234 21,102,032	75,115,031 74,078,886 55,651,385	30,218,848 29,709,127 22,266,837	36, 385, 619 35, 655, 946 25, 802, 982	30,022,904 29,425,098 20,879,169	35,788,879 35,017,990 24,251,773	59,526,699 57,911,397 39,400,707	362,159,589 348,325,299 238,733,787
Total and a state of the state	21,818,750	90,710	182,	145,888				1,545,738	658,551	957,910	392,421	1,298,725		12,902,681
Interest para	21,533,661	87,399	84,152 17,329					1,475,907	623,262	845,565	331,458	957,717		13,520,401
Net income (less deficit)	41,256,747	163,842	-71,816					3,168,646	1,557,841	2,112,062	1,659,599	2,077,494		24,675,906
Net income in Income subject to tax	45,272,172	220,368	63,629		463,441	698,018	1,040,080	3,645,893	1,742,261	2,296,897	1,800,715	2,218,179	4,327,212	24, 330, 130
Income vax, votar.	1,918,902		£(£)		10,022	22,431	39,781	158,222	78,578	103,584	82,174	100,438	191,822	1,121,295
Additional tax for tax preferences  Foreign as credit.  Trussiment credit.	2,876,011	1, 1, 3, 8, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	- 783	(*)	(*)	(*) (*)	78.507	6,629 56,196	10,804	17,531	31,653	63,136	162,144	2,582,831
Distributions to stockholders except in own stock	14,761,047	27,732	28,366	20,436	76,978	142,766	104,464	348,572	208,937	373,087	387,970	560,962	1,277,571	11,203,206
MANUFACTURING: FOOD AND KINDRED PRODUCTS Number of returns	16,108	*	2,499	1,796	3,422	2,906	2,288	2,278	355	207	72	50	36	333
Total assets	49,458,685		57,152	124,399	560,118	1,019,398	1,594,294	4,628,135	2,436,004	3,211,192	2,525,666	3,669,224	6,097,686	23,535,417
INVESTIGATION OF THE PROPERTY	9,861,308		7,047	18,079	78,935	172,437	290,954	905,869	576,004	330,874	537,808	884,671	1,321,769	1,446,537
Chail, Coveriment Caragarana, and Chair, Caragarana Chair investments and loans	7,262,056	1 1	2,069	2,865	35,028	76,351	95,313	306,353	1,492,572	290,963	244,518	322,349	1,292,640	11,537,994
Less: Accumulated depreciation	13,243,251		36,424	64,116	279,189	473,287	675,435	1,716,253	745,651	904,825	699,635	1,063,650	1,384,923	5,199,863
Other capital assets less reserves	9,798,244	1 1	29,120	39,309	187,533	309,531	437,895	1,290,443	653,069	678,128	480,035	806, 513	969,520	3,917,148
Mortgagee, notes, and bonda payable in one year or	0 153 583		5,009 12 Ros	20,200	73 247	118 698	268, 999	636.573	308.476	166.961	345,928	653,954	1.074.579	5.137.704
Net vorth	24,969,415	*	-7,816	37,169	226,511	146,293	724,012	2,205,314	1,274,002	1,719,028	1,411,281	1,821,710	3,360,961	11,750,950
Total receipts	98,166,884		194,912	436,645	1,907,453	3,436,232		14,514,193	7,297,644	7,529,056	5,945,936	7,362,595	10,149,130	33,827,659
Businesa receipts	73,751,478		140,752	345,529	1,492,089	2,812,432		11,713,978	5,941,008	5,826,521	4,540,852	5,059,734	7,109,850	24, 325, 402 850, 789
Takes paid	956,318	***	1,425	2,467	9,488	19,410		90,280	106.072	60,301	45,600	74,866	178,784	458,492
Employee benefit plans"	702,293		518	1,272	7,287	13,650		75,546	33,796	44,810	31,083	67,477	86,275	310,556
Net income (leas deficit)	3,392,839		2,236	467 8,102	9,015	78,533		298,128 395,851	212,866	2746,586 274,198	202,448	279,175	525,795	1,542,940
Income subject to tax	3,660,729	***	1,328 259	5,029	37,00#	(*)	112,743	183,371	105,571	138,727	101,147	141,378	266,769	840,530
Additional tax for tax preferences	26,27,		•	1 )				- 816	188	4 4	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3,085	18,938	137.238
Investment redit.  Distributions to stockholders except in own atock	77,256		` **	(*)	3.165	537	1,755	7,829	4,006	6,312	3,941	6,594	139,386	34,645
Footnotes at end of table. See text for explanatory &	statements and	for	ption of the	Sample and	Limitations	of the Data.	=							

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued

Decry amounts in thousands of dollars]

	Total						03	Size of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under \$500,000	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$50,000,000 \$100,000,000 under	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(9)	(10)	(11)	(15)		(14)
MANUFACTURLYG: TOBACCO MANUFACTURES														
Number of returns	101	*	*	1	1	-	*	*	*	en .	23	< <	д.	9
Total assets  Notes and accounts receivable, net  Inventories  Cost Consument of National and other consument assets	6,305,246 379,612 2,564,962		***	1 1 1	1 1 1	111	***	EEE:	<b>EEE</b> 3	43,450 8,033 19,806	68,657 12,930 30,725	119,722	19,489	5,858,765 302,927 2,376,392
Other investment and loans. Depressible assets. Less: Accumilated depresiation	1,573,555		*		1 8 8 1	1 1 1 1	· • ••	EEE:	****	5,328 11,715	28,201	11,143 42,790	33,535 34,228	1,510,238
Other capital assets less reserves <sup>2</sup> . Accounts and notes payable <sup>3</sup>	84,261 915,595	1 (	*		1 1		· (*)	<b>E</b>	£	334	19, 491		4,015	75,843 756,984
Other current liabilities  Mortgages, notes, and bonds payable in one year or  more	236,856	, ,	* *		1 (	1 1	*	€ €	€ €	1,713	1,740		5,186	221,540
Net worth Cost of property used for investment credit.	3,233,999		*	1 1 1	1 1	1 1 1	*	<b>E**</b>	**	24,116	33,290	2,031	23,343 23,343	3,023,819
Total receipts Business receipts Cost of sales and operations	7,289,418	**	***	1 1	1 1 1	1 1 1	***	***	***	55,144 52,270	84,087	395,747	256,038 252,837	6,350,435 6,205,157
Taxes paid Interes paid Distracts paid	1,021,167	2	£		111			***	***	1,173	2,4,6 884,0 0,136	7,491 1,641	12,464	989,837 124,314
Employee benefit plans	108,056 85,715	* :	*	1 1	1 1	1 1	££ :	££ :	£.	398	1, 450 1, 450 1, 450	2,749	1,253	79,893
Net income (less deficit) Net income Income Trace and Income subject to tax	786,788	**	*	1 1	1 1	1 1	**	<b>EE</b> 3	**:	1,545	6,616	17,472	ομτ <b>.ι-</b>	754,962
Income augget oo dax Income tax, total Surcharge	467,786	***	1 1 1	1 1 1	111	111	***	***	***	1,415 716 49	1,949	9,117 9,117 829		390,963
Additional tax for tax preferences	4,938		1.1	1.1	11	1.1	) i	· ·	)	<u> </u>	13	8 8	1 1	4,837
Investment credit Distributions to stockholders except in own stock	9,640	1 1	1 1	, ,	• •	1 1	* (*)	**	**	655	3,124	122	1,840	9,472
MANUFACTURING: TEXTILE MILL PRODUCTS Number of returns	800	*	1.659	C	Bos L	0.50	827	1,00,1	154	105	31	12	18	01
	15,506,157		41,102	55,521	205,684	294,529	602,346	2,323,578	1,078,637	1,607,065	1,157,687	820,016	2,797,611	4,522,381 1,562,264
Inventories	3,890,405	1 1	1,169	10,924	31,787	68,991	143,182	690,136	269,338	106,678	298,273	189,835	681,593	1,013,972
Other investments and loans!	1,300,362	1	2,299	764	10,151	14,781	30,373	89,554	54,016	94,648	160,677	95,667	277,121	2,494,112
Less: Accumulated depreciation	4,735,156	1	22,402	23,919	75,068	82,593	187,168	749,118	371,549	456,934	367,563	239,605	797,180	1,362,057
Other capital assets less reserves.  Accounts and notes payable 3.  Other capital 10-bill+14.	3,688,444	1 1	14,331	31,717	50,617	1,756 84,642	210,205	642,285	239,096	17,021	219,231	142,643	516,597	1,122,440
Mortgages, notes, and bonds payable in one year or	1,169,444	'	1,919	7,744	13,562	24,607	40,473	103,200		40°,00°	100,000	27.5.CC	530,739	608.534
Net worth Cost of property used for investment credit.	8,127,785	*	(*) 16,224 16,569	(*) 7,244 (*)	15,491	125,205	247,712	1,241,881	625,009	870,761	760,191	430,947	1,441,577	2,245,283
Total receipts.	22,426,269	**	171,879	184,111		685,087	1,407,232			2,469,146	1,571,902		3,141,121	4,713,572
Cost no fals and operations	17,231,299	**	117,373	133,974		526,026	1,080,417			1,897,521	1,209,913		2,325,107	3,563,712
Interest paid. Depreciation	366,831	**	1,116	1,045	2,772	6,276	18,377	52,151	20,353	34,448	17,605		67,109	125,019
Employee benefit plans'	178,658	*	1,511	1,417		8,197	14,240			17,965	14,240		24,151	38,925
Net income (less deficit).	1,097,350	**:	4,900	-3,583		3,807	33,632			89,392	87,824 89,863		161,239	259,130
Income subject to tax. Income tax, total. Surcherae.	1,052,498 533,377	***	2,939	2,030		16,085	060, <del>**</del> *		(*)	57,960	44,694	24,279	79,617	132,411
Additional tax for tax preferences. Foreign tax credit	6,000	, ,	ς ·	7						1995	210		1,761	2,229
Investment credit.  Distributions to stockholders except in own atock	31,593	££	105	**	(*)	(*)	946	1,834 16,482	2,687	2,289	2,485	2,326	5,922	9,057
Footnotes at end of table. See text for explanatory statements and for	tatements and	for "Descriptic	n of the	Sample and Limi	1	of the								

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

8Y SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

10   10   10   10   10   10   10   10		Total			El F			S	ize of total	assets					
10   10   10   10   10   10   10   10		active corporation returns	Zero	\$1 under \$50,000		\$100,000 under \$250,000		\$500,000 under \$1,000,000		\$5,000,000 under \$10,000,000		\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00		(1)	(2)	(3)	_	(5)		(4)		(6)	1 1	(11)	(12)	(13)	(14)
1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1, 100   1	!														
	:	19,060	<u> </u>	6,808	2,817	3,297	2,529	1,547	1,561	158	9	27	6	6	1
1987   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988   1988	and accounts receivable, met.	11,095,606 3,386,590 3,603,591 1,119,831	1 1 1 1	134,274 38,494 16,800 25,857	201,199 68,157 38,700 43,563	513,589 195,045 132,608 77,102	894,155 361,516 236,549 142,594	1,097,663 387,716 374,292 156,759	3,109,738 1,085,376 1,163,685 316,271	1,045,588 322,733 406,185 95,215	910,396 256,361 347,358 80,606	991,719 262,059 294,279 72,039	635,822 166,152 174,111 48,753	1,238,884 242,350 390,936 58,500	322,579 631 28,088 2,572
11   12   13   13   13   13   13   13		1,272,719 2,320,199 1,082,131	1 1 1	6,847 85,190 46,130	12,481	29,127	36,548 195,584 96,332	224,584	192,647 560,799 281,957	76,090 193,481 95,324	71,865 214,950 96,662	113,381 292,481 103,190	144,739 84,594 31,494	350,832 253,646 115,202	191,445
	Other capital assets less reserves?	3,731,901	1 1 1	1,609	1,243	3,359	3,128	2,644	1,254,798	9,687	6,772	29,017	6,571	318,360	25,059
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Other current and bonds payable in one year or more with the World and bonds payable in one year or more that with the World and the World the Wor	1,157,861 4,920,523		6,498	10,097	12,313	45,187	42,959	1,364,108	88,792	101,763 429,885	243,964	164,170 277,926 5,464	221,954 595,697 16,376	73,778 202,843 1,205
100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100	Total receipts.  Business receipts  Cost of sales and operations.	24,399,332 24,140,675 18,582,559	<b>EEE</b>	924,648	736,827	1,577,868	2,867,315 2,854,977 2,225,581	3,096,333 3,081,707 2,453,172	7,533,441 7,474,971 5,851,187	2,033,895 2,015,634 1,544,938	1,455,775	1,302,161	767,594 746,082 512,842	1,727,213	89,242
10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	lbkse paid interest psid Uppredatium mmlovee benefit plans"	242,550 242,550 195,703 174,482		3,054	2,943	7,479 7,479 12,329 10,540	15,162	27,013 18,800 20,653	59,020 59,020 64,985 56,578	12,960	15,968	29,660 20,698 8,406	15,862 6,732 6,732 4,890	24,944 35,235 23,057 15,556	7,029 632 632 243
3,775   (*)   5,737   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	Het income (less deficit) Net income. Ilpome subject to tax Tracome tax total.	702,212 912,248 793,531 381,714	****	8,716 18,258 7,314 1,619	6,537 22,838 9,449 (*)	23,652 38,764 32,554 (*)	50,973 82,968 60,928 (*)	76,298 60,503 (*)	260,731 292,045 264,170 131,388	107,130	67,239 81,168 76,917 39,921	24,118 49,941 47,338 24,767	25,636 29,091 27,218 14,325	88,429 88,429 86,866 45,744	1,814
12,442   (*)   2,427   1,312   (*)   4,679   1,474   2,427   1,314   2,424   4,459   1,444   2,424   4,459   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,424   1,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444   2,444	Surchsrge. Additional tax for tax preferences Foreign tax credit. Investment ordit.	32,781 4,139 5,468	* ***	52 52	(*)	(*)	(*)	(*)	11,271	(*) - 94 589	3,555 213 506	2,161 1,056 1,056	1,282 268 251 251	2,210 2,210 959	
1,000,000   (*)   2,207   1,322   1,911   1,472   1,924   1,924,015   64,738   1,964   1,911   1,472   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015   1,924,015	MANUPACTURING: LUMBER AND WOOD PRODUCTS,														
10,684,653   -0,0,286   79,794   715,053   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   715,054   7	Number of returns	8,901	*	2,207	1,342	1,911	1,472	924	839	102	97	6	5	7	4
2,944,250         12,944,250         12,944,250         125,945,250         125,945,250         125,945,250         125,945,250         125,945,250         125,945,102         176,813         170,977         136,772         170,977         25,977         25,977         25,977         25,977         25,977         25,977         25,977         25,977         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103         25,103 <td>Total assets  Notes and accounts receivable, net.  Tiventories  Cash, Government obligations, and other current assets Other Investments and loans<sup>1</sup>  Oppreciable assets</td> <td>10,814,653 1,606,861 1,957,788 860,277 977,636 6,550,475</td> <td>1 1 1 1 1 1</td> <td>50,286 9,468 8,343 8,343 4,351</td> <td>20,25 22,25 15,776 11,738</td> <td>315,053 74,945 57,253 37,097 12,424 202,952</td> <td>525,453 106,574 125,958 48,382 20,299 367,832</td> <td>647,759 143,432 168,544 58,581 42,962 366,379</td> <td>1,794,216 358,584 477,011 187,088 111,193 979,006</td> <td>684,238 97,517 174,653 90,160 57,559 354,329</td> <td>736,061 113,210 144,035 88,147 88,147 89,902</td> <td>303,132 46,169 36,355 28,343 30,438 147,962</td> <td>318,849 32,390 42,105 42,045 67,081 192,230</td> <td>677,533 104,566 102,387 94,846 107,778</td> <td>4,664,279 499,800 597,965 178,769 431,891 3,269,114</td>	Total assets  Notes and accounts receivable, net.  Tiventories  Cash, Government obligations, and other current assets Other Investments and loans <sup>1</sup> Oppreciable assets	10,814,653 1,606,861 1,957,788 860,277 977,636 6,550,475	1 1 1 1 1 1	50,286 9,468 8,343 8,343 4,351	20,25 22,25 15,776 11,738	315,053 74,945 57,253 37,097 12,424 202,952	525,453 106,574 125,958 48,382 20,299 367,832	647,759 143,432 168,544 58,581 42,962 366,379	1,794,216 358,584 477,011 187,088 111,193 979,006	684,238 97,517 174,653 90,160 57,559 354,329	736,061 113,210 144,035 88,147 88,147 89,902	303,132 46,169 36,355 28,343 30,438 147,962	318,849 32,390 42,105 42,045 67,081 192,230	677,533 104,566 102,387 94,846 107,778	4,664,279 499,800 597,965 178,769 431,891 3,269,114
2,481,626 (*) 5,516,433 (*) 13,468 (4.5,521 74,523 101,310 288,210 64,787 125,464 118,651 221,460 112,996 (5.16,13) (*) 13,141 21,364 118,611 21,364 118,611 221,611 34,465 113,308,533 (*) 139,162 201,032 113,003 201,403 113,003 201,403 113,003 201,403 113,003 201,403 113,003 201,403 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 113,003 11		2,941,260 1,413,198 1,789,138 620,759	1 1 1 1	1,190 27,153 7,856	4,336	21,884	23,6% 23,539 183,085 35,384	33,281 174,246 35,084	484,102 115,372 428,901 122,339	196,835 82,692 155,965 58,094	129,577 34,670	70,909 26,907 12,574	51,087 28,747 15,126	56,550 139,778 57,119	1,319,691 822,471 386,249 210,348
13,705,205	Origages, notes, and bonds payable in one year or more.  Worth - Worth	2,481,626 5,516,433 573,166		6,545	13,868	45,521 139,634 14,381	74,323	101,310	288,210 854,041 64,256	84,787 347,380 26,522	125,464 423,976 15,350	118,651 138,471 18,349	45,460 221,671 22,928	354,565	1,464,491 2,489,444 323,173
Harrist   Harr	Total receipts  Business receipts  Cost of sales and operstions	14,173,205	EEE	190,176	281,925		1,108,199	1,302,973	3,114,727 3,004,752 2,402,428	972,304	912,656	310,972 289,340 205,979	331,803 293,892 220,426	773,095	3,949,026 3,502,278 2,384,481
835,642 (*) -815 (*) 5.707 (*) 36,924 133,412 45,608 78,269 77,333 29,335 40,445 40,445 94,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,335 29,33	Interest paid. Oppreciation. Employee benefit plans	181,205		3,971	1,980		33,755	32,905 94,174 6,060	34,104 75,574 22,891	12,050 25,804 6,506	19,745	13,793	1,818	13,950	68,118 175,809 25,015
28,771 (*) 8/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7 (*) 6/7	t income (less deficit).  Net income come subject to tax.	835,642 948,220 915,201		-815 5,182 4,006	8,454 42,965		28,707 36,567 30,672	36,924	133,414	72,550 64,969 62,352	78,269	29,335	35,684 35,684 36,178	40,445	368,641 368,641 396,577
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		28,751	·	35	·		EE		6,336 (*)	EEE	2,898	(*) (*)	1,079	1,378	10,250
	stock	6,606	· ·	**	**	*(*)	1,213		(*) 3,503 11,875	* 11 (*) * 663 * 663	1,280	5,979	1,386	1,384	6,041 22,885 120,431

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

	Total							ize of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)			(14)
MANUFACTURING: FURNITURE AND FIXTURES														
Number of returns.	6,927	(*)	1,880	1,027	1,381	1,147	702	769	69	32	10	7	1	ı
Total assets  Notes and accounts receivable, net.  Norentories Cash, Covernment obligations, and other current assets Other investments and loans!	4,535,633 1,177,083 1,361,292 461,876 369,451		37,775 9,996 8,961 5,430	79,433 25,518 18,521 11,358	224, 282 72, 305 63,941 36,745 4,305	132,839 50,970 14,440	124,697 124,697 148,511 75,401 26,487	1,345,265 352,175 459,380 104,845 88,733	481,613 112,582 148,859 44,596 50,937	517,326 134,349 158,837 38,272 40,519	355,004 75,928 92,499 38,897 62,616	457,842 121,334 98,804 48,317 50,776	113,373 17,001 30,140 7,045 26,869	11111
Depreciable assets	1,923,133	11	18,225 8,666	37,820 20,327	88,566	174,402	212,614	262,885	198,103	108,578	57,042	87,475	25,620	
Other capital assets less reserves <sup>2</sup>	87,358 996,994 368,100	111	24,031	2,466 24,381 5,529	2,909 71,128 23,939	8,213 120,749 32,591	17,376 116,690 42,975	27,695 344,240 124,831	8,832 79,447 36,426	6,531 89,145 33,258	59,317 22,394	4,833 54,179 33,613	2,560 13,687 8,754	111
Mortgages, notes, and bonds payable in one year or more Mut worth Cost of property used for investment credit	536,604 2,437,074 79,998	€	(*)	8,437 31,812 (*)	18,772 93,347 1,875		58,027 254,902 6,077	165,520 654,003 25,617	56,213 305,868 6,312	57,806 310,099 10,616	71,113	38,440 324,391 14,323	14,265 72,599 2,586	
Total receipts Business receipts Chet of aslar and nonevations	8,757,755 8,614,509 6,167,333	***	206,795	288,333	588,102 581,334 416,261		1,018,137 1,002,463 737,975	2,638,319 2,600,681 1,915,666	797,079	787,547	435,364 422,742 278,477	636,208 629,328 419,151	173,961	1 1 1
Taxes paid Interest paid Depreciation	21, 21, 22, 12, 22, 12, 23, 12, 23, 23, 23, 23, 23, 23, 23, 23, 23, 2	***	2,165	1,334	3,170	23,077	24,683 14,770	23,906	17,391	19,519 6,986 14,903	11,704 6,238 9,369	16,825 5,078 13,985	1,198 2,308	,
Employee benefit plans"  Net income (less deficit)	436,724	€ €	1,158	5,964	13,5%		31,611	132,508	61,132	60,154	30,004	56,740	12,881	1 1
Net income Income subject to tax Income tax, total	526,053	***	4,194 2,559 718	7,316	19,220		46,488 35,134 (*)	152,799	68,506 68,159 35,158	51,623 60,073 31,295	30,004 28,790 15,019	69,938 69,486 36,543	12,881 12,058 6,369 578	
Surcharge Additional tax for tax preferences Foreign tax credit	20,919	E 3	<b>1</b> 1	(S)	1 15	- 1 1 E	5 1	(*)	(*)	(5)	6969	738	513	
Investment credit.  Distributions to stockholders except in own stock	4,180 56,629	**	<b>* * *</b>	**	(*)	3,	195 5,132	7,584	3,601	9,534	6,407	12,548	5,160	
MANUFACTURING: PAPER AND ALLIED PRODUCTS		(3	157		Č	017	50,7	you	4	7.2	36	77	8	13
Number of returns. Total assets	3,106	E	21,9	. 22	97,389	235,034	374,384	1,165,869	392,736	655,398	889,550	1,696,631	2,776,931	1,430,565
Notes and accounts receivable, net.	2,829,646		9,60	200	27,278	71,236	79,498	281,564	81,683 63,071 35,563	104,696	129,380	248,973	369,925	1,379,453
Other investments and least.  Depreciable assets.	2,848,028		20,739	288	7,23	9,44	242,099	79,054	32,270	71,089	21,425	200,579	2,574,866	2,184,393 8,761,710 3,602,686
Less: Accumulated depreciation	1,023,497	1	7,61	. v	1,125	2,179	3,773	24,377	6,219	12,069	35,282	65,070	209,094	663,894
Accounts and notes payable Accounts and notes payable More current liabilities Morebeans notes and more navable in one year or	2,785,392 1,566,768	11	5,597 1,091	<i>₽</i> = 1	35,265	73,810	101,536 30,104	311,516 71,729	81,643	29,629	39,925		136,974	1,130,365
more Net worth. Cost of property used for investment credit	4,228,272	*	1,354	77	27,664	24,345	57,907 166,988 12,961	164,391 567,687	65,558 222,130 17,832	394,029	223,359 458,315 49,204	536,325 851,296 89,273	783,881 1,453,569 92,935	2,247,081 6,220,227 525,625
Total receipts Businesa receipts	21,377,271	<b>E</b>	62,7	47	254,215	610,460	807,491	2,217,900	634,558	883,073 873,082	998,105		2,885,281	10,137,587
Cost of sales and operations Taxes paid. Interest paid.	14,134,836 500,167 342,483	***	46,713 1,721 210	2 4 8	191,002	434,183	575,345 17,658 4,736	1,613,901	12,594 12,594 6,452	636,034 20,395 9,686	691,436 25,051 16,504		73,508	238,691
Depreciation	916,733	Œ	1,1	97	5,657	13,124	16,881	53,193 20,273	22,700	31,289	50,998 9,591		30,362	103,113
Net income (less deficit).  Net income.	1,435,189	EE:	HO	97	699,9	26,595	33,132	98,144	34,776	52,495	39,228		171,285	835,039 835,039 817,718
Lincome tax, total Surcharge	1,441,573 668,735 59,951	EEE	:**		007. (*) (*) *)	) (*) (*)	100 (*) (*) (*)	4,738 47,176 4,111	17,631	27,659	21,199		79,435	366,855
Additional ax for tax preferences Foreign tax oredit Investment credit	62,703 62,703 57,291	<b>€</b> 3		1 1 1	€3	538	(*)	(*)	230	1,991	2,509	10,698	1,107	50,602
Distributions to stockholders except in on stock 479,434 Footnotes at end of table. See text for explanatory statements and for	479,434 statements and	for "Descripti	Jo uo	the Sample and	[4]	of the Data.	11	9,170	4,173	H, 030	0626)	44,02	Captor	(-4x/)

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 8Y MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

	Total							ize of total	assets					
Ma, or industry, item	active	Zer.	\$1 under	\$50,000	\$100,000	\$250,000	\$500,000		\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	returns	assets	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	8	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(010)	(11)	(12)	(13)	(77)
MANUFACTURING: PRINTING AND FUBLISHING														
Number of returns	25,817	777	8,678	3,978	5,480	2,734	1,476	1,299	191	111	99	30	19	60
Total assets	19,428,863	1 1	193,042	79,168	871,734	233,531	1,044,537	2,691,612	1,139,927	1,786,835	2,281,144	2,023,671	2,953,410	3,213,169
Invent Fires Cash, Greenment Ubligations, and other current assets Other investments and loans!	2,583,461	1 1 1	32,889	798	136,508	176,740	154,672	394,526	131,898	253,107	252,280	227,626	365,899	332,675
Depreciable assets	9,930,565	1 1	133,567	206,273	565,861	618,682	639,927	1,507,382	613,721	938,302	1,080,395	797,054	1,361,556	1,467,845
Other capital assets less reserves2.	634,671	ιi	2,085	70,086	14,579	209,985	25,054	83,819	33,866	68,497	101,618	61,153	71,785	146,651
lities	1,681,468	ı	16,880	22,732	102,69	76,66	90,433	232,119	85,139	154,457	179,109	184,096	251,870	314,938
More Net worth Cost to property used for investment credit	10,310,133	1 1 676	17,820	121,071	378,999	120,687	123,878 509,104	363,623	779,671 644,622	206,495	392,878	1,189,562	1,439,778	454,189
Total receipts	26,607,915	148,705	510,689	647,114	1,809,401	1,884,106	1,804,019	710,07	1.415.733	2,323,329	2,638,545	2,257,352		3.798.361
Business receipts	16,620,028	97,425	313,489	399,815	1,782,597	1,208,830	1,766,348	3,965,910	1,382,115	2,255,087	2,579,852	2,196,924	2,485,123	2,185,957
iskes palu Interest Depreciation	271,387	2,421	3,209	5,102	15,142	13,437	15,656	38,516	37,787	22,191 21,191	34,726	51,324 22,523 53,873		80,256 41,844 95,373
Employee benefit plans*	346,073	860	2,143	2,782	18,364	21,716	22,872	708,74	18,989	29,460	39,979	30,656		55,953
Net income (less deficit)  Thomas which to take	2,116,147	12,469	11,842	20,080	70,954	100,961	94,717	224,271	109,665	229,876	235,414	243,043		276,192
Income angles of the Income Surebarre	967,725	5,894	4C4.(*)	****	T/T(*)	35,780	40,951	127,207	59,674	116,769	119,922	129,717		268,212
Additional tax for tax preferences. Foreign tax credit.	130	<u> </u>	1 1	:	*	(*)	3,598 - (*)	(*)	5,326	10,360	10,704	(3)		11,886
Investment credit  Distributions to stockholders except in own stock	33,014	(*)	156	298	1,273	1,922	2,854	5,309	2,056 19,761	3,893	2,750 2,750 48,520	2,248 60,003	5,747 5,747 69,312	8,200 4,465 81,214
MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS														
Number of returns	10,145	*	3,014	1,661	1,805	1,317	870	932	121	112	75	7/2	35	97
Notes and accounts receivable, net	9,124,605	1 1	56,283	118,293 32,745	299,487	470,221 116,786	616,253 180,335	1,832,838	857,122 210,089	1,743,031	1,873,522	2,555,553	5,623,995	33,997,595
Inventories Cash, Government obligations, and other current assets Other investments and loans?	3,508,453	1 1	13,869	24,142	52,333	133,706	67,222	213,793	188,342	348,994	364,961	437,111	1,025,544	5,718,599
Depreciable assets Less Accumulated depreciation	36,031,220	1 1 1	26,989	64,909	127,442	196,345	284,605 158,605	893,954 893,954 819,542	465,992	1,011,387	1,037,633	1,660,216	3,258,277	27,003,471
Other capital assets less reserves?	1,372,536	1 1	1,096	5,474	5,914	18,998	13,313	63,867	34,821	54,194	65,146	78,367	212,131	819,215
Other current liabilities	3,216,040	1	3,464	6,320	25,176	26,788	52,298	134,552	53,132	115,714	467,86	125,937	402,652	2,171,510
more. Net worth. Cost of property used for investment credit.	9,037,227 28,994,673 2,274,916	*	9,185 6,757 (*)	51,967	36,047 158,701 5,172	47,487 220,115 10,685	126,503 236,225 15,484	208,986	108,238	287,655 990,078	268,275 1,029,268 67,920	555,995	978,504 3,447,315 188,622	6,398,886 19,972,816 1,775,838
Total receipts. Business receipts.	57,537,630	**	152,955	268,904	632,573	906,031	1,083,871	3,100,869	1,174,067	2,195,362	2,261,482	2,422,530	6,083,576	37,081,229
Cost of sales and operations	34,317,787	**	103,096	167,510	10,144	16,835	718,870	2,052,491	736,373	1,288,318	1,284,775	1,392,980	3,085,568	22,280,895
Interest paid Depreciation Fmalovee henefit plans	2,389,979	***	2,824	1,954	3,713	14,768	23,231	24,111	32,535	28,555	32,993 62,761	107,404	76,685	1,808,455
Net income (less deficit)	5,230,856	£ (£	1,779	4,230 -6,382	21,721	23,445	17,207	190.088	81.873	19,868	200,267	23,459	080,88	3.522.17
Net income Income subject to tax	5,452,325	**:	5,918	8,423	30,325	34,899	48,211	220,233	92,473	205,147	208,454	277,751	763,717	3,543,265
Income tax, total.	2,720,358	<b>€€</b> 3	517	1,599	<b>E</b>	<b>E</b> E	<b>*</b>	105,433	3,974	106,800	103,771	143,306	389,118	1,780,481
Additional wax for the preferences Foreign to oredit	320,429	***	*	1 (	(*)	(*)	**	(*) 2,031	3,115	2,680	(*) 9,124	(*) 23,222	(*) 48,201	231,859
Distributions to stockholders except in own stock	1,920,704	<b>X</b>	· (*)	*	1,958	5,539	5,310	22,027	11,395	39,476	51,852	69,017	267,892	1,442,640

Poornotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 8Y MAJOR INDUSTRY --Continued (Microsy amounts in thousands of dollars)

Man Same Same Same							S	ize of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000	\$1,000,000 under	\$5,000,000 under			\$50,000,000 under		\$250,000,000
	(1)	(2)	(3)	-	(5)	(9)	(4)	(8)	(6)	(10)	(11)	\$100,000,000	\$250,000,000	(14)
MANUFACTURING: PERROLEUM REFINING AND RELATED INDUSTRIES Number of returns	1,267	*	*	*	369	262	*	155	ηζ	710	V		v	30
	85,647,611 14,597,976 5,378,708 4,772,872 17,895,800 60,862,931		******	** ***	59,166 12,032 4,755 10,309 5,859 37,007	96,424 17,538 6,382 16,234 9,705 113,536		299,685 81,425 41,623 26,312 184,517	172,401 49,035 31,301 23,297 13,922	374,246 66,454 44,029 42,390 42,944 264,618	203,449 46,128 35,928 38,095 9,084 151,249	919,321 162,860 111,342 70,325 68,998 646,238	795,828 114,766 88,529 61,540 36,307 578,939	82,642,068 14,018,292 5,004,075 1,464,377 17,676,853 58,683,792
Other capital assets less reserves Accounts and notes payable Other current liabilities Mortgages, notes, and bonds payable in one year or	9,596,357 10,342,356 3,204,161	( ) (	***	**	2,286 18,205 1,242	5,697 31,802 3,087	***	17,382 68,208 17,003	4,628 34,060 11,993	72,274 96,100 18,446	9,535 66,726 8,369	88,074 162,726 41,645	190,786 71,201 118,150 41,730	28,884,730 9,315,762 9,702,893 3,052,514
more Net worth	11,706,513 53,656,801 2,362,143	+ 1 1	***	**	(*) 23,773 (*)	(*) 47,508 (*)	***	42,636 162,789 6,609	12,993 102,90 <b>3</b> 3,559	55,221 186,716 5,663	22,022 105,243 2,399	271,263 418,554 29,548		10,992,814 52,294,029 2,280,051
Pustiness receipts Pustuages receipts Cost of sales and operations These paid Interest paid Find the perest paid F	72,743,454 67,752,818 45,725,527 3,895,213 957,926 2,851,369 573,905	*****	*****	*****	118,164 116,746 85,116 1,789 2,231 2,517	150,400 146,892 110,074 2,942 1,082 5,352	******	580,398 570,353 441,624 9,818 4,544 12,127	1,32,979 1,24,127 332,764 3,979 1,501 7,516	167,760 451,176 344,265 15,206 5,331 14,029	418,791 415,038 367,170 1,776 1,849 8,849	1,021,094 988,237 766,463 16,146 15,979 31,988	824,099 803,540 632,159 18,159 17,382	68,513,401 63,622,941 42,474,852 3,819,010 905,673
Net income (less deficit). Net income Income subject to tax Income tax, total.	3,948,667 4,035,665 3,397,646 1,724,863 156,379	*****	****	****	7,402 9,411 4,959 1,624	8,404 9,586 1,162 1,466	****	16,444 23,495 22,074 (*)	24,256 24,256 22,910 (*)	19,010 24,372 21,108 9,492 850	12,811 13,481 13,481 7,093	1,010 1,789 56,209 53,405 27,734		3,778,676 3,828,869 3,210,258 1,631,493
Additional tax for tax preferences Foreign tax credit. Investment credit. Distributions to stockholders except in own stock	279 1,216,963 84,548 3,043,359	, , ,	1111	1111	*	**	**	(*) (*) <sup>1,38</sup> 3,831	ες 85 240 (*)	3,209 211 16,287	81 1,510	2,453 29 251 2,422 9,980		148,104 250 1,213,415 79,565 3,001,876
MANUFACTURINO: RUBBER AND MISCELLANEOUS PLASTICS PRODUCTS														
Number of returns	5,781	*	1,567	748	1,199	839	049	645	99	38	10	80	77	9
O'rel assets  Notes and accounts receivable, net  Townstories  Cash, Coverment obligations, and other current assets  Other investments and loans*  Deprecable assets  Less. Accumilated depreciation	11,495,345 2,825,204 2,681,821 653,837 1,137,186 7,265,439 3,507,290	) ( 1 + 1 1 1	36,637 9,259 4,215 5,132 5,132 30,284 14,342	56,837 19,142 10,818 4,412 3,509 34,181	204,183 63,577 28,810 26,310 126,980 56,597	312,068 71,280 61,275 37,850 7,788 222,488 104,539	439,045 117,324 70,201 63,805 12,397 291,991	1,087,902 256,868 232,001 100,826 73,259 661,324	384, 238 97, 191 82, 854 26, 252 26, 252 195, 870	577,557 120,820 127,853 44,784 63,283 322,298	344,026 86,029 70,314 19,553 165,133	536, 048 149, 158 136, 328 18, 729 57, 926 57, 926 138, 223	581, 681 130, 883 146, 826 16, 058 76, 398 337, 507	6,935,123 1,703,673 1,710,326 283,758 4,584,753
Other capital assets less reserves? Accounts and notes payable? Other current liabilities Mortrages notes and honds novello in now your on	135,995 2,287,654 1,060,002	111	12,358 2,189	22,751 2,853	2,348 51,261 16,445	6,535 97,284 20,721	3,624 109,444 44,347	22,646 279,321 89,861	4,767 74,513 28,242	9,059 131,119 34,507	2,359 75,166 15,782	5,593 95,067 34,451	3,894 93,834 32,034	74,759 1,245,536 738,570
	2,190,962 5,601,262 675,396	*	(*) 8,514 (*)	(*) 18,892 (*)	19,151 100,022 7,559	36,208 137,862 10,364	75,853 179,080 12,868	144,867 536,010 56,571	54,631	76,130 315,804 24,502	55,230	126,273	222,108	3,428,457
Total receipts Business receipts Cast of sales and operations Taxes paid Interest paid Experiation Employee benefit plans*	15,761,574 15,467,591 10,486,312 529,815 204,257 513,660 297,335	*****	98, 907 98, 105 59, 836 2, 380 3, 320 523	135,067 135,218 96,266 3,132 763 3,415	427,008 424,927 271,572 11,200 2,484 12,192 4,170	667,361 662,653 182,688 15,248 6,230 18,354 5,516	809, 523 800, 113 549, 969 20, 152 7,300 25,645	1,808,421 1,789,818 1,264,387 41,947 17,100 53,867	604,834 600,076 433,843 11,463 6,420 15,988	810,856 779,420 779,420 18,691 8,186 25,151	354, 357 348, 205 227, 046 11, 186 5, 437	773,060 764,488 518,943 43,736 9,378 18,412	652, 295 645, 639 447, 233 29, 641 16, 1664 22, 323	8,552,007 8,352,863 5,528,847 318,724 122,808 300,942
:::::	910, 365 977, 345 918, 435 467, 931 41, 582	****	-2,882 +4,675 (*) (*)	-1,533 h,110 3,554 (*)	24,277 24,199 (*)	21,848 26,335 24,582 (*)	45,246 55,554 45,676 (*)	106,300 122,670 111,421 55,998	36,991 39,927 37,808 (*)	54, 885 62, 441 43, 891 22, 850	21,367	40,131 40,134 38,327 19,889	30,110 30,110 27,788 14,695	537,938 537,938 529,230 278,038
Additional tax for tax preferences Foreign tax quedit Investment oredit	52,276 40,185	* 83	*:	€3	084	- (*)	216.	(*)	621	339	815 691	543	102	49,584 29,598
Footnotes at end of table. See text for explanatory statements and	tatements and f	for "Description	(*)	(*)	(*) [	(*)	(*)	7,064	3,101	4,811	5,996	8,041	14,860	173,120

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY -Continued [Money amounts in thousands of dollars]

	Total						S	ize of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under \$500,000	\$500,000 under	\$1,000,000 under \$5,000,000	\$5,000,000 under	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)		(12)	(13)	(14)
MANUFACTURING: LEMPHER AND LEAPHER PRODUCTS	201.0	*	437	*	5	r K	286	356	00	8	cr	٠	r	0
Number of Februaries Total Assets	3,608,075		9,525	. XX	51,137	129,041	221,324	736,209	328,461	382,226	85,472	465,811	582,503	604,954
Nuckes and accounts receivable, net. Inventories. Cash, Government obligations, and other current assets	1,039,059	1 1 1 1	1,908		5,707	33,437	84,553 84,553 27,166	263,155	29,460	31,840	3,728	26,739	32,763	33,496 33,496
Other investments and loans Depreciable assets. Less: Accumulated depreciation.	977,632	1 1 1	5,083 2,752		13,581	50,501	46,535	224,308	112,932	94,647	31,765	137,231	99,887	153,184
Other capital assets less reserves? Accounts and notes payable?	28,176 840,396	1.1.1	(5)	***	30,171	853 42,285	85,315 85,315	6,321	77,303	78,620	18,032	133,405	3,134	3,704
Other current libilities Martgages, notes, and bonds payable in one year or more.	602.075	1 1	<b>(*)</b>	) <b>®</b>	(*)	(¥)	(*)	45,201	22,269	70,360	7,517	63,428	124,800	186,412
Net worth	1,904,481	* (*)	(3)	*	19,248	67,343	106,451	376,012 11,526	209,689	195,847	54,705	217,089	307,865	353,271 13,083
Total receipts Business receipts	6,240,810	***	42,161	***	124,231	392,362	713,217	1,567,949	555,790	514,677 502,984	136,125	758,008	528,379	802,010 780,706 567,472
Cost of sales and operations: Taxes paid. Interest paid.	143,865	**	1,188		3,332	10,123	17,700	35,122	13,025	12,816	3,572	17,090	12,164	15,288
Depreciation. Employee benefit plans 4.	77,338	€€	2%2	<b>*</b> *	1,167	3,762	6,291	17,903	9,060	6,795	2,102 1,276	12,178	7,415	7,669
Net income (less deficit)	225,490	<b>E</b>	9(*) (*)	**	1,541	6,463	11,499	45,107	29,049	27,388	9,097	22,539	42,923	26,932
Income subject to tax. Income tax, total.	241,003	**	<b>**</b>	**		7,753	16,993	51,904	30,572	33,726	8,995	23,633	36,365	23,216
Surcharge Additional tax for tax preferences	10,546	*	*		E	<u> </u>	0630	2,261	E 3	1,551	430	1,122	1,5%	L, 113
Foreign tax redit Investment credit Distributions to stockholders except in own stock	1,324 3,105 79,926	(*)	*)	(*)	**	(*)	(*)	(*) 537 4,914	357 354 4,857	26 218 6,163	128 1,023	970 370 13,296	208 412 17,061	27,961
MANUFACTURING: STONE, CLAY, AND GLASS														
Number of returns	8,929	*	1,237	1,223	2,493	1,746	1,118	770	86	65	56	16	19	10
Total assets	15,251,331 2,631,015	1 1	31,480	86,887	400,088	636,672	799,673	1,537,288	637,988	916,636	905,642	1,161,650	2,891,303	5,246,024
Inventories	2,290,184	1 1	7,103	15,110	61,950	93,915	130,057	233,214	109,997	137,482	162,741	133,174	239,639	767,484
Other investments and loans Depresials assets Toresials demonstration	13,204,910	1 1 1	626 24,159 13,381	3,577 64,321 38,972	18,628 346,715 204,873	29,243 513,955 290,931	30,775 672,712 382,551	104,246	60,972 478,889 251,230	91,464 717,998 336,549	115,971 619,794 290.066	1,086,042	2,493,645 1,212,562	602,460 4,962,008 2.456,162
Other capital assets less reserves2	648,858	1	679	7,923	19,427	36,209	30,053	83,382	31,317	39,794	39,658	70,593	105,166	214,693
Accounts and notes payable	1,009,850	1 1	12,722	5,430	20,919	37,142	46,323	334,709 94,561	61,420	133,140 45,183	155, 202 49,699	108,628	209,881	382,978
More worth.	2,661,695 8,719,552	1 1	(*) 10,608 (*)	26,115	58,292	307,978	92,781	242,847	314,660	192,289 523,069	148,351 525,457	275,491	1,560,800	820,288 3,368,649 262,659
Total receipts	17,215,931	C 23	67,689	169,420	769,502	1,204,586	1,413,365	2,192,063	745,627	957,973	279,711	956,832	2,634,849	5,079,215
Business receipts	11,321,490	EEE	42,577	114,504	532,828	831,686	973,636	1,511,813	511,618	619,619	655,015	616,037	1,782,344	3,098,738
Interest paid Dispersialion From Correction	229,751	EEE	1,822	1,516	30,520	46,249	12,541 60,761	25,920 94,172 21,316	29,840	16,463	15,255	22,188 51,531 18,257	137,721	58,725 287,876 106,903
Net income (less definit).	1,019,040	<b>*</b>	-3,684	-3,623	3,108	35,149	56,891	107,632	49,592	78,538	53,806	50,559	121,834	767,562
Income subject to tax Income tax, total	1,085,173	ŒŒ.		2,155	16,240	37,127	49,125	120,367	54,494	82,880	56,384	27,260	156,109	231,549
Surcharge Additional tax for tax preferences	47,937	*	E .	(5)	- E	*	*	(*)	(*)	3,537	2,629	2,381	7,356	21,003
Foreign tax credit.  Investment credit.  Distributions to stockholders except in Oun Stock.	23,953 32,558 323,069	***	*	**	544	1,003	1,501	228 2,910 17.207	1,190	122	1,768	1,982	9,528 4,410 51,062	15,319
Footnotes at and of table. See text for explanatomy	atatements and	for "Desart	ntion of the	Sample and	Limitotions	of the Data.								

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY --Continued Micros anounts in thousands of dollars]

	Tetor							Size of cores	da da da da					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)			(11)	(12)	(13)	(14)
MANUFACTURING: FRIMARY METAL INDUSTRIES	786.7	*	691	187	883	599	7.75	88	116	68	96	25	19	28
Total assets Notes and accounts receivable, net	51,502,943		15,558	38,713	148,989	219,702	331,732	1,889,963	785,322	1,418,752	1,227,119	1,803,557	3,102,844	40,520,692
Inventories  Cosh, Government obligations, and other current assets Other investments and loans	7,925,809	1 6 6	2,182 2,182 267	5,376	23,348	26,887	53,297	206,580	187,997 88,690 56,700	345,644	96,268	480,012 110,254 148,543	227,447	5,249,645 2,722,810 6,424,161
Less The market depreciation. There cannits sears less reserves	21,998,134	1 1 1	7,613	8,792	49,720	72,741	147,386	539,278	228,203	403,663	329,785	668,291	1,282,689	18,259,973
Accounts and notes payable Other current liabilities	7,522,819	1 1 1	4,844 1,619	8,715 2,541	33,772	52,065	86,727	443,083	154,937	248,838 91,018	257,293	326,396	478,090 194,386	5,428,059 2,434,029
Morgeges, notes, and bonds payable in one yesr or note.  Not worth:  Cost of property used for investment credit.	10,967,505 25,860,943 2,754,235	1 1 (*)	(*) 5,507 (*)	(*) 24,637 (*)	11,622 84,442	26,299	35,442 163,919 17,663	264,756 973,999 5 <b>8</b> ,056	56,336 483,436 32,623	245,788 781,850 44,299	211,217 657,825 76,570	393,330 900,425 109,022	568,241 1,745,079 105,317	9,151,340 19,924,330 2,270,458
Total receipts Business receipts Cost of sales and operations	46,424,857 44,885,126 32,598,836	***	80,169 76,767 60,076	94,985	339,331 332,964 236,406	436,283 426,126 322,965	622,089 616,991 467,697	3,552,217 3,519,520 2,700,833	1,357,698 1,345,159 1,019,087	2,257,214 2,230,487 1,761,365	1,505,753	2,290,113	3,788,613	29, 298, 149 28, 106, 916 19, 879, 606
Taxes paid Interest paid Depredation Employee benefit plans	1,196,761 941,073 2,269,875	****	1,826	2,119	7,964	9,820 3,096 11,502	3,952	76,059 32,149 79,918	31,148 9,883 35,850	3888 8668 8668	33,852 19,834 44,913	48,605 39,972 83,838	86,184 47,500 142,119	814,506 691,154 1,770,819
Net income (less deficit).	2,303,001		1,530	6,648	18,038	1,963	24,129	202,826	86,99 20,993	115,646	77,270	69,379 95,191	220,748	1,254,243
income subject to tax Income tax, totsl.	1,015,838		EEE	EEE	2,355	3,981	(**) (**) (**)	97,134	46,725 4,153	62,431	46,235	4,196 48,395 4,382	121,150	1,134,177 557,900 50,470
Additional tax for tax preferences.  Foreign two redit.  Investment credit.  Oistributions to stockholders except in own stock.	(*) 241,346 82,534 958,753	**	**	**	**	391	835	(*) 25 3,105 22,888	191,929	2,442 26,318	1,323	(*) 453 3,665 20,232	12,339 4,407 83,225	226,546 57,959 753,428
MANUFACTURING: FABRICATED METAL PRODUCTS, EXCEPT MAGHIERY AND TRANSPORMITON														
Number of returns	122,22	375	5,383	3,036	4,925	3,649	2,237	2,102	301	911	67	39	18	H
Total assets  Votes and accounts receivable, net Inventories	25,908,320 5,735,470 6,796,310	1 1 1	28,490	58,685	226,795 162,246	1,285,585	1,556,658 381,895	1,043,223	2,066,871,467,188	1,810,393	1,672,005 361,193	2,638,832	2,434,657	7,053,685
Cash, Government obligations, and other current assets Other investments and loans¹ Depreciable assets	2,018,558 2,872,872 13,704,995	1 1	19,149 2,131 83,403	35,316	35,990	155,057	175,465 67,934 906,495	24,589	186, 264 216, 902 946, 443	118,018	1,2,683 226,819 755,501	222,260 477,873 1,168,934	244,894	314,981
Less: Accumulated depreciationOther capital assets less reserves <sup>2</sup>	6,336,283	1 1	1,995	1,859	236,234	380,748	37,422	1,046,620	50,806	424,442	354,107	73,400	639,716	1,720,308
Accounts and notes payable?  Other current liabilities  MOTTEgges, notes, and bonds payable in one year or	4,901,208 2,202,949	1 1	34,596	61,763	187,402 62,653	312,298	395,171 126,665	997,825 339,276	385,675	341,875 131,573	328,409	390,663 245,944	335,331	1,130,200
nore Net worth Oset of property used for investment credit	4,114,927 13,712,249 848,240	- 10147	13,542	27,998 98,218 5,517	80,674 402,659 19,511	125,498 677,567 29,580	777,960	443,432 2,301,758 128,770	235,063 1,247,563 59,305	226,249 1,049,991 55,763	265,223 913,191 38,291	498,393 1,377,655 60,547	509,326 1,323,754 104,716	1,472,889 3,521,102 292,656
Total receipts  Rusiness receipts  Cost of sales and operations	38,224,477 37,606,424 26,677,999	262,580 259,739	338,619	571,747	1,757,805	2,598,178	2,926,436	7,619,587	2,980,173	2,705,556 2,668,163	2,035,232	3,023,870 2,966,752 2,066,971	3,313,965	8,044,676
Taxes paid Interest paid Depreciation Employee benefit plans*	937,266	6,013 2,383 5,880 2,050	10,303	17,369	10,610	65,523	71,860 25,814 71,645	172,037 64,196 163,476 90,579	26,537	67,508 30,416 64,507 39,125	51,928	68,163 52,778 74,081	90,954 45,511 95,740 67,205	200,730 122,567 265,038 165,926
Net income (less deficit) Net income Income subject to tax	2,168,892 2,406,095 2,246,727	23,407 26,348 23,892	1,751	8,446	58,945 83,531 61,046	84,120 107,210 87,103	98,506 135,822 115,612	431,888 480,888 463,570	204, 206 214,136 202,916	203,070 216,033 198,761	112,863	227,111	227,820 228,132 214,518	503,073 527,071 507,387
Innome tax, total.  Surcharge. Additional tax for tax preferences	1,109,920	11,887	1,492		**	**	51,060	231,174	105,189	102,873 8,980 18	63,643	117,604	10,008	256,614
Foreign tax credit. INVestment credit. Investment credit.	44,515	266	52	261	966	1,450	2,498	477.	1,567	575	1,919	3,509	9,477	26,588

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 8Y MAJOR INDUSTRY -Continued Money amounts in thousands of dollars.)

	Total						S	ize of total	assets					
Major industry, item	active	Zero	\$1 under	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	returns	assets	\$50,000	under \$100,000	wnder \$250,000	\$500,000	under \$1,000,000	\$5,000,000	under \$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(01)	(11)	(15)	(13)	(17)
MANUFACTURING: MACHINERY, EXCEPT														
Number of returns	25,216	324	6,675	3,879	6,082	3,542	2,085	1,933	37.5	188	63	34	39	27
Total assets	47,627,235	1 1	164,701	285,564	1,016,185	1,244,760	1,419,887	3,956,229	2,379,357	2,934,206	2,204,292	2,375,686	5,818,607	23,827,761
Inventuries Cash, Covernment obligations, and ther current assets Other investments and lears.	4,375,520	1 1 1	24,940	42,463	132,091	170,593	170,031	453,662	259,261	210,847	168,944	169,358	307,016	2,266,314
Depreciable assets. Less: Accumulated depreciation.	23,867,145	1.1	136,711	204,709	638,855	855,719	803,179	1,887,084	994,817	1,215,753	906,270	957,196	2,285,501	12,981,351 6,789,505
Other capital assets less reserves2.	851,742	1.1	2,047	10,039	273,329	32,678	32,044	101,377	570,973	67,794	34,768	60,841	79,076	3,747,693
Other current liabilities	3,714,790	ı	16,228	22,852	60,910	111,524	130,444	340,144	189,696	259,230	203,766	164,836	782,003	1,733,157
More More More More More More More More	26,339,946	*	12,969	34,895	125,747	147,822 623,101 52,782	715,858	391,638	1,314,585	325,026	276,887 1,295,476 50,851	1,321,391	1,049,994	3,848,678
Total receipts	56,473,197	112,321	403,308	579,656	1,896,310	2,435,324	2,433,717	6,159,772	2,892,056	3,686,370	2,519,249	2,753,169		23,691,054
Husiness receipts Cost of sales and operations There noid	35,509,916	73,770	237,664	359,628	1,246,028	1,652,633	1,656,818	6,005,232 4,202,737	1,946,636	2,444,355	1,672,881	1,783,453		13,780,911
Interest paid Decreistion	781,503	1,685	2,472	4,211	15,425	18,156	22,646	58,734	28,869	40,856 40,856 86,569	32,767	49,227		400,713
Employee benefit plans	1,102,896	875	2,651	3,557	18,442	30,373	31,864	79,516	43,053	59,087	77,093	57,256		594,397
Net income (less deficit)	4,379,152	3,081	1,305	38,22,25	50,191	88,464	80,274	327,349	213,167	283,905	182,471 203,109	169,772		2,451,656
Income tax, total.	2,358,436	2,512	(*)	(*) (*)	18,466	35,268	132,966	187,191	121,427	155,275	103,678	92,000		1,280,770
Additional tax for tax preferences	203,432	077	•	٤		(*)	E 3	10,298	10°,01	13,697	9,125	1,798		45,634
Foreign tax credit.  Investment credit.  Gistributions to stockholders except in own stock	220,674 63,858 1,202,833	***	31.	3,746	1,355	2,382	(*) 2,082 8,343	425 4,584 37,000	2,509	3,225	3,990 2,544 35,001	2,328	26,094 8,505 160,912	178,589 33,142 799,709
MANUFACTURING: ELECTRICAL EQUIP- MENT AND SUPPLIES														
Number of returns	11,505	329	3,527	1,534	2,281	1,109	1,203	1,053	195	129	58	34	56	27
Total assets	11,856,689	1 1	65,352	27,841	380,925	403,709	876,378	2,345,561 598,973	1,373,138	2,013,597	2,045,134	2,444,711	3,837,712	28,305,800
Inventories	3,763,801	1 1	16,409	26,022	107,385	124,215	256,656	740,429	136,278	599,059	574,004	695,782	1,130,482	6,260,514
Other investments and loans Depreciable assets	5,538,072	1 1	4,055	33,584	26,918	10,384	64,055	180,125	105,209	223,442	321,511 698,846	326,781	1,706,973	3,724,007
Less; Accumulated depreciation	7,772,237	1	3 916	16,284	58,285	58,938	134,318	342,463	226,892	317,173	326,211	372,476	785,157	5,119,237
Accounts assured for the form of the current liabilities.	10,072,556	1 1 1	33,341	40,018 7,535	123,739	156,095	244,068	582,391	327,234	425,313	399,034 156,500	445,934	622,388	6,673,001 2,603,190
Mortgages, notes, and bonda payable in one year or more	7,838,783	1	20,568	11,059	36.868	72,215	109,403	254.256	197,531	250,595	357,925	517,955	107.895	2.475,007
Net worth	19,765,410	*	-15,881	30,377	3,298	139,270		1,112,609	677,015	1,094,427	1,080,728	1,240,996		1,018,676
Total receipts	53,880,506	206,589	136,997	180,332	746,366	761,392		3,590,151	1,886,876	2,722,510	2,267,859	3,203,438		31,967,943
Cost of A	36,577,433	144,966	89,389	115,947	494,668	544,765		2,558,435	1,318,670	1,907,719	1,545,397	2,224,905		21,676,921
Interest paid	875,660	2,672	2,062	1,182	5,495	7,937		34,770	57,686	28,496	35,992	54,335		606,963
Employee benefit plans*	771,033	1,333	291	1,391	5,782	4,283		28,709	17,270	27,413	28,509	40,632		1,007,152
Net income (less deficit)	2,852,254	-3,325 8,536	-19,415	8,441	1,814	4,305		126,538	107,665	131,235	129,921	147,762		1,889,159
Income subject to tax	3,251,456	3,706	4,368 (*)	3,160	26,908	28,084		211,805	104,425	169,428	154,260	154,223	215,281	1,905,509
Additional tax for tax preferences	(*)	007	-	-	 E	3 3		(*)	64,147	70/6/	*) (*)	T10,0		(*)
Investment eredit.  Distributions to etockholders except in own stock.	78,976	£	· (*)	**	1,560	£££	(*) 764 3.191	2,141	1,188	1,123	3,403	2,051 2,801 33,285	16,405 7,009 122,326	60,819 60,819
Footnotes at end of table. See text for explanatory s		for "Description	E 5	Sample and 1	Limitations	of the Data.								

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

	Total							Size of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING: MOROR VEHICLES AND EQUIPMENT	2,471	*	602	€	897	322	338	295	39	**	7.7	100	10	7.
Total assets of the second sec	49,271,776 19,411,480 7,985,193		12,892 3,791 5,665	***	73,039 14,956 15,790	124,040 29,099	231,301	665,032 154,343 226,073	287,933	556,329 134,836 178,281	483,868 106,254 131,653	469,905 95,722 124,619	1,693,087 344,428 455,751	44,653,209 18,374,633 6,628,899
Cash, Government obligations, and other current assets Other investments and loans* Depreciable assets I see Accountlated depreciation	3,764,035 5,496,355 21,665,167 11,688,112	1111	2,877	 E**	9,562 6,312 35,840 17,545	7,114 7,114 54,554 24,787	11,167 65,948 32,148	287,904 287,975 135,847	12,505	31,010 244,866 115,895	235,943 235,943 113,825	73,025 224,601 104,112	296,392 666,983 331,148	19,721,929 19,721,929 10,756,941
Other capital assets less reserves? Accounts and notes payeble³ Other current liabilities	592,574 14,657,049 3,099,716	111	153 6,057 (*)	****	4,165 15,971 4,833	5,161 45,019 14,226	3,744 74,833 18,739	13,288 164,802 71,326	5,573 73,941 23,030	10,991 117,032 41,460	10,643 72,210 32,264	7,637 80,664 46,661	23,978 343,502 132,343	506,963 13,656,452 2,712,852
Mortgages, notes, and bonds payable in one year or more Net worth Cost of property used for investment credit.	6,519,965 23,577,438 1,353,055	*	(*) 3,232 (*) (*)	***	17,613 29,133 (*)	(*) 42,337 (*)	15,183 116,055 6,276	76,223 326,981 14,379	19,050 165,300 9,571	63,286 298,584 16,258	86,198 287,426 14,285	62,443 273,894 16,936	273,043 895,275 53,069	5,888,908 21,127,678 1,218,605
Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid	61,650,643 60,460,227 44,335,762 2,339,016 1,061,704	****	38,232 37,989 27,255 1,483 (*)		181,794 175,982 129,220 5,024 982	270,867 267,382 219,007 6,464 1,779	557,523 551,832 415,461 11,709 3,357 6,542	1,206,932 1,188,243 876,341 26,200 11,335 23,481	495,936 488,482 359,438 11,835 5,603 9,276	916,253 907,219 664,555 22,133 20,030	676,043 665,272 497,940 18,148 7,564	629,495 619,135 407,960 17,213 7,659 16,861	2,130,104 2,075,282 1,476,461 48,304 40,363	54,440,261 53,376,703 39,185,833 2,167,654 973,329 1,276,199
Employee benefit plans4	1,765,880	<b>*</b> (	190	<b>E</b> 3	1,646	1,262	7,174	12,419	6,047	14,654	061,01	12,455	29,065	1,669,997
Net income (less defact)  Net income Income subject to tax Income tax, total Surchmare	4,954,078 4,999,730 4,944,296 2,597,319	****	7 *****	****	6,915 7,770 5,895 1,748 105	2,266 12,407 9,777 (*) (*)	23,946 25,481 19,355 8,638	70,948 82,591 82,599 41,304 3,622	41,478 41,478 41,091 (*) (*)	25,651 59,065 30,988 2,776	38,488 38,289 33,450 17,422 1,478	76,853 76,632 39,921	130,736 140,310 132,339 69,118 6,279	4,501,941 4,505,323 4,479,606 2,360,931 213,997
Additional tax for tax preferences Poveign tax oredit. Investment oredit. Distributions to stockholders except in own stock.	178,991 85,297 1,810,547	***	*	*	**	**	(*) 360 (*)	(*) 808 5,442	(*) 547 4,461	250 1,036 3,925	101 500 5,195	1,089 1,073 16,911	3,564 3,084 46,789	173,894 77,711 1,720,233
MANUFACTURING: TRANSPORTITION EQUIPMENT, EXCEPT NOTOR VEHICLES														
Number of returns.	3,165	(*)	727	275	458	607	397	365	77	36	27	7.7	11	19
Total asserts  Total asserts  Inventories  Gash, Government Obligations, and other current asserts Other investments and loans!	30,110,440 6,082,633 8,907,719 2,875,853 4,238,754 11,682,035		18,349 1,475 4,549 2,996 9,093	38,725 8,027 14,146 1,877 1,494 33,031	79,092 10,769 28,910 3,854 38,350	141,701 25,933 35,416 17,803 7,830 67,796	284,036 59,943 85,887 30,985 16,252	838,215 199,708 244,573 81,359 52,248 374,718	532,734 100,787 160,498 60,939 48,811 219,399	598,943 127,532 160,240 54,693 57,046 263,946	965,598 232,447 247,736 84,160 102,914 345,733	928,041 214,198 275,481 85,747 62,368 356,492	1,900,593 298,516 611,519 219,221 194,277 739,756	23,784,413 4,803,298 7,038,764 2,227,870 3,691,660 8,934,400
Other capital assets less reserves? Accounts and notes payable? Other current liabilities	412,659 7,861,459 3,988,635	1 1 1 1	4,405	1,706	1,396 27,120 11,663	13,224 48,124 13,853	94,533 94,533 31,232	228,990 76,573	24,725 148,247 46,262	24,029 122,718 50,215	23,416 286,582 73,660	16,039	23,988 23,988 429,674 201,247	3,752,419 244,454 6,233,742 3,381,711
Mortgages, notes, and bonds payable in one year or More Net Worth Cost of property used for investment credit.	6,161,787 10,206,742 1,259,159	*	(*)	(*) 2,214 (*)	7,435	22,757 32,926 4,059	43,391 98,274 8,625	103,061 376,114 19,606	48,202 263,055 17,953	93,378	152,679 405,599 21,423	238,671 331,006 15,465	378,193 852,051 86,433	5,068,190 7,488,635 1,064,276
Total receipts  Business receipts Cost of sales and operations Interest paid Interest paid Full manual and services and services predictions and services and services and services and services because however and services are services and services and services are services and services are	34,519,119 33,738,242 26,550,868, 805,407 586,369 914,000	******	50,091 49,777 39,253 1,125 253 840	87,696 86,677 69,093 2,468 1,045 2,191	216,965 215,029 168,285 5,060 6,102 4,102	281,241 276,574 221,745 5,461 3,478 5,013	681,780 672,896 534,544 12,522 5,934 8,958	1,684,753 1,655,657 1,286,839 40,165 13,004 31,803	831,914 805,721 656,826 17,771 7,890 19,145	967, 292 952, 558 734, 541 20, 098 9, 383	1,433,078 1,399,618 1,112,549 33,250 18,150 26,426	1,178,623 1,146,525 915,100 27,719 30,610	2,529,978 2,489,433 1,901,411 65,534 34,620 58,031	24,467,809 23,882,354 18,824,869 571,886 460,376 705,815
Net income (less deficit) Net income (lass deficit) Income subject to tax	653,328 1,174,970 1,127,470	***	-3,224 (*) 1,342	870°6*	1,833	12,335	16,445 33,254 31,478	82,953 99,137 90,347	22,831 44,198 43,829	57,786 60,855 59,580	54,124 75,544 68,995	7,846	99,068	317,850 689,522 678,737
Income tax, total. Surchharge Additional tay for tay pneferences	582,842		25,00	**	2,872	**	( <del>*</del> *)	***	1,939	30,909	35,233	15,560	49,771	358,053 31,975
Foreign tax oredit. Investment credit. Distributions to stockholders except in own stock.	28,842	**	111	*	**	**	195	(*) 874 9.090	(*) 816 9.866	628	202	25. or	410 5,154 5,154	27,814
The state of the s	the contract of the contract o	200	the or many							1074	1151651	000000	47766444	177577

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

8Y SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

	Total						i i	ize of total	assets					
Major industry, item	active	Zero	\$1 under	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	returns	assets	\$50,000		\$250,000		\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(01)	(11)	(12)	(13)	(14)
MANUFACTURING: SCIENTIFIC INSTRUMENTS, PHOTOGRAPHIC EQUINEARY, WATCHES AND CLOCKS														
Number of returns	969,4	*	1,591	169	978	769	017	280	99	07	22	71	12	5
Notes and accounts receivable, net. Inventories. Oash, Government chilgations, and other current assets Other investments and loans.	11,659,746 2,660,729 2,623,877 1,311,684 1,300,462	11111	34,989 6,489 7,476 4,377 5,637	52,047 15,485 11,436 8,633 3,369	25,187 25,305 20,177 22,770	219,484 55,010 61,625 41,118 8,750	286,132 76,743 92,863 39,059 10,121	591,525 143,238 200,803 66,249 34,558	125,847 111,832 36,240 38,193	578,848 179,078 155,163 30,010 76,068	789,476 199,576 228,941 64,337 92,171	1,262,936 331,265 386,307 87,586 143,948	1,732,122, 422,455 456,004 77,151 322,893	5,569,031 1,069,131 886,122 836,747 552,014
Depretation assets.	2,729,061	1 1	8,742	17,986	29,703	41,670	57,085	95,570	39,022	83,651	138,163	221,673	269,000	1,729,796
Other capital assets less reserves²  Accounts and notes payable³  Other current liabilities	250,131 1,526,448 1,114,144	1 ( 1	9,779	347	3,436 45,613 9,198	8,641 43,011 15,859	6,832 61,542 25,914	17,295 141,954 49,034	8,358 74,803 38,896	9,845 138,025 45,810	14,028 116,405 50,410	24,365 176,209 92,180	22,234 280,498 118,146	134,607 422,033 661,063
Mortgages, notes, and conds payable in the year of more more Net Vorth Cost of property used for investment credit.	1,498,070 7,035,633 491,355	*	(*) 12,551 (*)	(*) 24,919 (*)	11,556 52,780	26,832	41,543	61,301 326,125 10,372	67,126 225,765 8,430	69,461 298,484 12,320	117,067 483,758 16,734	238,152 723,746 29,291	339,212 906,851 33,331	
Total receipts Business receipts Cost of sales and operations	13,847,396	£££\$	77,506	105,575	222,909	345,100	507,370	883,051 864,906 566,163	514,018 502,990 309,505	652,070 634,382 404,137	952,720 926,603 541,015	1,774,158 1,748,721 1,228,970	1,740,490	6,353
Taxes paid Interest paid Depreciation Employee benefit plans	134,529 134,134 535,205 261,233		1,502	2,402	2,280	2,217 6,978 3,080	5,906 8,904 7,539	8,282 17,844 10,128	5,463 10,188 6,170	10,699	12,995 21,233 11,536	20,226	29,687	
Net income (less deficit) Net income income income subject to tax Income subject to tax	1,820,063 1,945,930 1,906,015 988,613	<b>EEEE</b>	-3,150 3,122 2,535 570	-1,078 5,799 5,556 1,528	-9,979 10,967 10,186 (*)	7,076 21,003 15,587 6,038	23,759 35,888 24,637 (*)	47,029 74,429 71,432 36,222	34,331 45,027 41,026 21,020	48,892 63,180 60,113 31,046	97,966 104,628 103,680 54,327	102,809 106,062 102,387 53,774	145,787 148,568 142,657 74,338	
Surcharge.	89,023	€ €	(5)	105	* *	531	€ €	3,187	1,875	2,607	4,885	798,7	6,622	
Foreign tax credit.  Investment credit.  Distributions to stockholders except in own stock	135,931 24,350 404,612	EEE	**	**	(*)	(*)	(*) (*)	4,803	283 9,893	590 590 7,448	26,429	1,640	1,541	18,864 289,099
Classical and Cl														
MANUFACTURING: MISCELLANBOUS MANUFACTURED PRODUCTS, MANUFACTURING NOT ALLOCABLE							1			i	8		E	-
Number of returns	13,329	<b>*</b>	5,257	2,018	2,819	197,1	598	713	902 203	54	28	600 537	7.	792.608
Notes and accounts receivable net	2,304,075 2,257,770	1 1 1	25,563	49,844 33,630	154,840	160,177	130,250	392,533	167,887	215,681	224,068	216,072	198,053	287,081
Cash, Government obligations, and other current asserva Other investments and loans** Depreciable asserve.	846,811 1,386,247 2,981,959	111	17,467	23,514 4,650 59,010	67,755 15,125 161,137	60,598 26,558 182,953	20,335	152,287 127,359 514,418	48,455 48,594 200,349	80,193 131,822 336,119	89,050 165,564 331,996	24,745 60,244 149,737	273,273	511,720 511,720 516,040
Less: Accumulated depreciation	1,393,348	ı	33,280	28,163	83,845	92,719	75,873	254,092	87,049	158,554	27,996	63,395	154,379	217,474
Accounts and notes payable to ther current liabilities Morrgages, notes, and bonds payable in one year of	1,937,311	111	33,518	13,969	115,676	160,835	137,778	394,664	41,243	184,307	202,840	95,610 32,345	142,716	274,996
Net vorth.	1,388,550 4,181,830 151,902	*	14,865 23,340 (*)	18,621 54,682 1,458	51,179 213,477 6,540	47,049 225,139 6,293	23,682	138,368 725,355 26,289	299,179	134,559 474,862 21,195	133,310 477,114 18,312	119,102 326,094 7,459	300,463 412,630 14,197	289,903 747,508 34,493
Total receipts Business receipts	11,989,696	££3	323,839	355,726	981,801	1,165,462	834,425	2,318,461	745,872	1,116,000	1,195,432	636,627	942,329	1,302,354
COST OI SALES AND OPERALUMS TWATE PAID Interest paid	287,785	EEE	10,920	8,877 2,478	20,998	23,492	17,091	54,632	17,971	27,686	20,827	12,657 11,878	22,351	36,280 49,213
Depreciation	120,221	ĒĒ	5,752	5,953	15,288 9,312	15,989	7,784	38,408	6,133	12,665	14,080	6,933	15,826	16,099
Net income (less deficit)  Net income Income subject to tax	597,051 740,921 672,065	£££3	-3,615 11,053 6,463	17,124	25,050 45,933 32,891	31,296 46,849 29,800	31,730	136,672 155,363 146,092	30,069 42,366 42,115	56,632 76,896 71,306	55,416 73,921 69,664	45,301 45,301 44,683	63,010 64,136 58,252	119,873
Income tax, votat	27,375	EE	1,450	E®		EE	£	6,3,6	<b>E</b>	3,322	3,112	2,040	2,672	4,814
Foreign tax credit. Inverment credit. Olstributions to stockholders except in own stock	5,834 9,025 131,345	EEE	: ::	105	208	(*) 323 19,788	*390	7,516 1,516 11,008	3,480	1,883	519 1,007 14,075	77.3 405 10,776	786 925 21,623	1,234 2,589 26,087
Footnotes at end of table. See text for explanatory statements and for	statements and	for "Descript	11 73	Sample and	Limitations	of the Data.	_							

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 8Y MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Total							Size of total	assets					
Major industry, item	active	0402	\$1 under	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$\$	\$10,000,000	\$2		\$50,000,000 \$100,000,000	4250 000 000
	returns	assets	\$50,000	under \$100,000	under \$250,000	wnder \$500,000	under \$1,000,000	wnder \$5,000,000	49			7//	under \$250,000,000	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(01)	(11)	(12)	(13)	(14)
IOTAL TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES Number of returns	66,945	1,848	27,241	11,757	12,362	6,458	3,263	2,908	399	288	711	8	85	162
	262,356,701 14,542,572		520,097 96,937	827,407 163,146	2,001,947	2,268,859	2,307,706	5,823,870 959,928	2,543,467	4,482,782	4,064,632	6,589,717	14,126,927	216,799,290
	13,538,778	1 1	94,334	15,304	37,663	42,893 312,216	321,148	115,927	37,028	61,816	250,668	104,038	254,868	5,185,528
Uther investments and loams Depreciable assets Less: Accumulated depreciation.	272,306,315		538,535	804,180 118,847	1,849,663 896,281	2,191,844 1,093,010	2,066,670 949,838	5,332,138 2,186,680	2,185,336	369,300 4,188,509 1,553,531	357,313 3,948,674 1,249,372	5,730,048 1,521,029	906,452 14,088,364 3,693,089	15,316,218 229,382,354 56,803,438
Other capital assets less reserves?	2,555,628	1 1	13,753	24,598 182,330	80,426	102,085	92,961	239,967	110,462	166,184	517,768	142,551	301,997	1,164,508
Other current liabilities. Mortgages, notes, and bonds payable in one year or	15,664,927	•	35, 341	45,979	115,030	130,117	188,359	416,696	169,770	243,151	212,488	366,436	601,018	13,140,542
Hore worth Net worth Cost of property used for investment credit.	113,467,517	7,934	137,825	362,421	830,958 108,755	986,984 128,789	911,768	2,182,647	901,035	1,547,988	1,315,032 216,084	2,445,000 2,448,659 379,514	4, 923, 800 992, 957	95,006,077 96,918,400 15,062,863
Total receipts Busines receipts	125,261,815	410,452	1,624,954	1,581,758	3,394,641	3,253,385	3,959,859	6,849,644	2,958,687	4,037,192	2,399,983	4,137,628 3,964,239	6,212,868 5,943,908	84,254,333 81,820,276
Taxes paid operations Interest paid	8,072,485 5,936,437	23,708	53,196	61,270	139,044	148,348	157,360	317,564	139,411	203,941	151,440	223,899 269,842	375,508	6,077,796
Depreciation Employee benefit plans*	2,482,525	25,485	65,002	86,940	183,019 23,240	209,100	178,329	389,543	156,237	246,274	34,971	294,308	641,978	9,700,753 2,027,994
Net income (less deficit).	10,053,831	-24,485 18,185	-5,603	33,203	86,819	108,823	121,168	254,259	89,168	197,892	126,334	150,819	419,937	8,495,497
Income subject to tax	5,572,822	7,543	22,933	42,585 (*)	35,053	127,858	168,829	348,698	121,062	225,755	157,911 82,255	207,902	501,845 244,803	8,816,978
Surcharge	501,154	573	*	*	2,209	3,792	402,0	14,908	5,375	10,282	7,342	9,414	22,139	418,426
Foreign hax credit.  Investment ordedit.  Distributions to stockholders except in own stock	35,551 596,241 5,565,556	(*) (*)	311	816	(*) 3,032 9,396	(*) 5,234 24,108	(*) 5,345 13,257	660 12,937 63,080	1,188 4,573 31,172	2,625 8,605 66,114	252 7,592 67,223	2,869 10,812 85,722	388 23,424 269,336	27,569 513,297 4,892,740
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: TRANSPORTATION														
Number of returns	51,967	1,457	22,394	9,636	8,924	4,519	2,517	1,925	540	166	55	917	36	52
Total assets	7,838,921	' '	424,849 85,328	137,704	1,460,832	1,591,316	1,786,387	3,772,655 810,980	1,694,011	2,612,433	1,950,373	3,337,938	5,827,446	57,765,486 3,629,297
Cash, Government obligations, and other current assets	6,319,711	1 1	79,760	103,832	26,190	233,696	264,112	525,274	193,735	271,664	132,545	363,306	340,644	3,596,648
Depreciable accepts. Less: Accumulated depreciation.	76,963,174	1 1 1	434,958	630,611	1,353,631	1,548,293	1,570,183	3,305,073	1,455,784	2,508,247	1,992,626	2,706,734	4,762,258	54,694,776 15,158,058
Other capital sssets less reserves <sup>2</sup> Accounts and notes payable <sup>3</sup>	1,076,678	1.1	9,786	16,876	55,124	72,169	72,568 465,510	162,499	69,981	115,317	75,463	62,529	140,647	223,719
Other current liabilities	5,826,125	1	30,602	37,453	85,771	101,698	150,229	302,291	128,254	157,006	122,798	247,654	276,004	4,186,365
Morter Net Worth Coct of property used for investment credit.	27,824,570 35,058,224 4,668,521	2,070	74,599 102,616 20,639	129,825 272,243 34,316	313, 389 597, 308 83, 629	297,596 702,873 83,696	408,410 694,779 78,274	831,749 1,516,600 245,822	457,856 633,743 107,867	964,148 847,809 172,419	905,986	1,140,538	2,718,264	19,582,210 26,158,073 2,978,257
Total receipts	57,337,518	392,223	1,489,540	1,395,973	2,931,456	2,715,512	3,691,505	5,906,354	2,558,405	3,235,469		3,031,977		25,234,423
Cost of sales and operations. Taxes naid	37,534,836	262,432		860,521	1,825,853	1,730,156	2,653,230	3,981,043	1,774,233	2,291,986		1,964,199		16,171,647
Interest psid. Depreciation	1,851,043	31,722	10,483	13,158	30,830	34,754	39,085	84,319 282,545	36,627	58,010		169,988	154,161	1,213,405
Employee benefit plans*	707,991	1,194	3,943	7,186	21,463	21,522	32,430	84,115	32,742	53,697		41,226		352,859
Net income (less deficit).  Traces subject to tex	1,945,553	-31,079 9,044 7,813	37,124	23,822 54,345	73,967 103,866 80,166	91,236	145,498	269,960	92,072	125,990		13,726 94,104		186,357 644,150
Income tax, total. Surcharge.	793,773	3,644	***		27,004 1,665	32,808 2,704	54,020	121,358	3,652	59,707	42,091 3,739	36,309	62,805	300,792
Additional tax for tax preferences Foreign tax credit. Investment credit.	22 18,890 163,757	· (5) (*)	- ដ	549	(*)	(*) 4,146	(*)	660	1,188	2,616 6,401	3.967	2,767	264	11,371
Distributions to stockholders except in own stock	865,188	(*)	14,560	10,701	6,143	15,993	8,302	31,748	21,536	39,204	32,999	25,523	49,597	600,742

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 8Y MAJOR INDUSTRY --Continued
[Maney amounts in thousands of dollars]

	Tctal						60	ize of total	assets				-	
Major ind. them	active corporation returns	Zer. assets	\$1 under \$50,000	\$50,000 under	\$100,000 under \$250,000	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000	\$100,000,000 under	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	$\rightarrow$	(2)		(6)		(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: COMMUNICATION Number of Prefatrice	6,870	*	1,711	905	1,899	946	1,30	199	75	52	139	12	4	13
Total a sets Notes and sec unto receivable, net	67,557,076 2,292,314 1,957,621	1 1 1	38,004	68,323	293,424	352,055	300,280	1,360,448	34,884	844,403 65,392	604,417 29,174 6,696	862,009	775,045	61,561,670 1,815,059
Cash, Government blighting, and other current BSSets Other investments and Loans Depreciable assets	4,610,842 5,185,619 67,991,367	1 1 1	6,010 4,244 35,049	6,841 3,983 63,766	23,098 24,987 243,811	33,296 21,941 330,938	25,405 292,844	114,994 92,783	44,425 54,805 356,875	137,528 595,439	46,500 127,361 389,858	77,242 115,196 528,368	30,641	4,109,300 4,543,773 63,234,276
Less: Accumulated depreciation. Cther captual assets lass reserves? Accounts and notes payable?	465, 322 2,685, 906	1 1 1	1,921	3,677	15,766	14,287	12,099	56,293 168,842	27,913	28,724 89,228	28,029 48,819	146,151 57,293 76,713	145,751 43,462 48,521	14,636,379 175,858 2,022,166
ilities	5,840,676		2,573	4,361	9,250	11,167	14,683	66,410	27,805	43,261	30,681	34,509	31,231	5,564,745
Methodox North Cost of property used f r investment credit	34,959,723	*	13,137	36,260	122,595	25,424	112,085	375,788	148,940	308,377	208,320	417,439 27,615	306,768 46,715	32,825,848
Total receipts. Business precipts Cost of an and costs and	31,036,550 30,423,926	***	65,120	95,103	237,621	201,073	201,175	594,778 575,046	196,198	365,875	189,794 179,929 69,151	324,251 294,018	377,337	28, 162, 092 27, 661, 022
COSE DATES AND OPERALL INSTITUTES PAIG.	2,143,905	**	3,106	3,922	9,754	10,179	9,132	26,991	8,899	16,497	9,895	15,457	23,075 18,889	2,005,702
Depreciation	3,232,220	**	3,462	4,758	18,521 542	25,618	19,236	81,114 6,941	24,949	41,856 3,862	27,954 1,953	35,532	62,551	2,885,397
Net income (less deficit).	4,953,692 5,065,220	***	937	5,207	2,408	17,809	18,330	56,602	24,435	57,406	21,106	56,036	41,668 41,668	4,682,363 4,686,599
Income subject t tax Income subject t tax Income tax total.	2,613,805		EE®	1,144	(*)	P8C(*)*	14,196	35,046 35,046	11,820	30,429	13,945	28,997	21,869	2,445,317
Additional tax for tax preferences.	13.656	- 1	1 1	- I	, ,	,	. 83	, (5)	- 1 1	1 1 0	1 1	600	1 8	13 458
Investment credit Distributions to stockholders except in own stock	172,123	**	1,100	104	3,071	2,270	914 (*)	2,771 24,898	479	1,069	1,563	1,266	1,546 14,296	15,476 161,994 1,746,233
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS. AND SANTARY SERVICES.														
ELECTRIC, GAS, AND SANITARY SERVICES Number of returns	8,108	*	3,136	1,216	1,539	696	316	305	23	65	건	30	4	16
Total assets	111,909,579	. '	57,244	92,764	247,691	325,488	221,039	690,767	352,458		1,509,842	2,389,770	7,524,436	97,472,134
Inventoring Economic Sections in the Cash Government obligating and other current assets	2,461,403		1,163	2,790	9,216	13,127	3,866	13,417	8,484		40,237	38,574	129,113	2,180,099
	3,213,927	1 1	465	109,803	7,603	312,613	203,643	15,306	2,891		93,397	2,494,946	171,555	2,755,921
	31,046,965	1 1	34,372	50,703	98,417	156,650	73,203	215,497	100,611		390,225	506,970	2,160,002	27,009,001
Accounts and notes payable?	3,998,126	1 1	15,834	12,885	40,192 20,009	37,941	15,980	102,599	13,711	108,303	191,094	316,791	784,299	6,696,413
Mortgages, notes, and bonds paysble in one year or	51,334,936	1	6,538	15,208	400,64	51,687	61,392	171,824	122,664	396,497	630,923	1,039,738	3,242,222	45,547,239
Net worth	43,449,570	*	22,072	53,918 5,103	111,055	199,945	104,904	290,259	118,352	391,802	532,287	922,210	2,868,287 459,896	37,934,479 6,628,194
Total receipts	36,887,747	££.	70,294	89,682	225,564	336,800	143,891	348,512 334,989	204,084	435,848	597,271	781,400	2,769,106	30,857,818
Cost of sales and operations	3,234,188	<b>*</b>	38,319	3,177	130,070	183,217	# 12.5 12.5	225,050	134,600	260,370	43,353	399,771	230,	2,795,785
Deprese part Deprese benefit plans	4,520,951		5,499 6,499	6,011	3,076	25,310 4,282	13,756	25,884 3,174	2,016	33,941	56,312	89,750 9,206	314,901 36,667	3,915,160
Net income (less deficit).	4,209,610	**	2,619	4,174	10,444	26,057	12,026	16,463	13,183	49,422	52,997	81,057 84,166	311,231	3,626,777
Income subject to tax Income tax, total	4,161,333 2,165,244	**?	1,241	7,259	15,787	20,191	11,124	27,122 (*)	14,186	48,792 25,262	50,913 26,219	80,456	303,850	3,576,392
Additional tax for tax preferences	2 005						270		•	c, c, 2, 3	5,230	3,016	78	the c
Investment credit. Distributions to stockholders except in own stock	260,361	**	· © ®	02(*)	273	799	**	973	948 -	1,135	2,062	3,215	12,743	237,820
Footnotes at end of table. See text for explanatory s	II 70	for "Descrip	tion of the	Sample and I	imitations o	of the Da								

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY --Continued Money amounts in thousands of dollars]

0-	Tota1						Ś	Size of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	++	(5)			(8)	(6)	(10)	(11)	(12)	(13)	(14)
TOTAL WHOLESALE AND RETAIL TRADE	524,586	19,461	185,498	99,331	118,708	58,465	29,508	18,911	1,607	4779	214	88	70	41
Total assets Notes and accounts receivable, net	184,644,421 51,349,344 58,694,756		3,994,481 644,080	7,165,002 1,434,723 2,426,894	19,098,953 4,432,816 6,642,383	20,216,735 5,440,041 7,396,779	20,236,671 5,698,004 7,804,831	33,936,543 10,185,185 12,287,029 3,002,098	10,887,043 3,372,232 3,721,559 939,235	10,053,773 2,949,722 3,175,828 921,833	7,453,368 2,006,264 2,186,546 758,698	6,646,814 1,586,282 1,748,647 660,834	10,845,640 2,535,242 2,712,512 949,385	34,109,398 11,064,753 7,386,618 2,281,937
Other investment orange and tours Depreciable assets Depreciable assets Less: Accumulated depreciation	15,568,708 54,852,172 24,609,115	1 1 1	181,824	2,803,156	947,387 6,298,030 2,970,615	1,021,279 5,846,191 2,857,711	1,086,039 5,164,146 2,477,013	2,254,558 8,399,736 3,840,641		1,026,256 2,531,754 1,105,691	891,499 2,073,294 895,512	1,019,345 2,135,709 883,790	1,669,700 3,838,966 1,603,572	4,261,491 11,254,024 4,484,379
Other capital assets less reserves? Accounts and notes payable? Other current liabilities	5,244,958 63,933,619 12,547,470	1 1 1	77,456	170,720 2,200,409 465,390	5,886,260 1,243,903	524,079 7,071,960 1,300,018	7,973,923 1,348,493	1,014,186 13,863,248 2,231,259	284,731 4,491,164 703,116	262,335 3,766,441 645,592	178,356 2,452,550 556,202	218,445 1,979,994 412,373	3,172,181 679,461	1,055,952 9,776,034 2,683,751
Mortgages, notes, and bonds psyable in one year or more Net worth Cost of property used for investment credit	22,114,692 74,986,545 2,551,198	11,646	1,096,177 61,051	801,313 2,978,501 110,932	1,969,131 8,663,263 241,907	1,872,446 8,879,533 176,252	1,636,5748,358,224	3,224,175 13,223,600 397,187	1,235,601 4,005,235 137,429	1,079,480 4,135,254 152,920	1,085, <i>9</i> 73 3,027,369 135,558	1,143,527 2,830,710 118,260	2,185,036 4,410,049 187,823	5,389,050 13,378,630 625,624
Total receipts Business receipts Cost of sales and operations Taxes paid	508, 264, 913 497, 415, 390 385, 199, 829 6, 960, 939	3,156,123 3,068,826 2,385,608 46,763	16,501,606 16,227,224 10,563,889 356,462	23,403,739 23,073,138 15,680,983 420,869		63,569,428 62,653,235 49,157,930 773,075	64,321,095 63,386,622 50,953,351 751,104	2388	25.33	882	19,903,425 19,500,028 16,008,422 251,765	14,533,530 14,218,962 11,165,301 170,014	22,567,965 22,118,280 17,137,019 295,344	63,175,862 59,902,512 42,403,560 1,087,316
Interest paid Deprecation Employee benefit plans*	3,710,790	18,058 24,938 7,195	67,633 208,103 30,353	261,188		339, 192 502, 316 194, 942	366,515 445,494 196,210			189,007	145,910	76,673 143,400 53,790	268,883	7140,025 740,025 387,086
Net income (less deficit)  Net income subject to tax	10,766,271 12,725,572 10,992,594	23,421	-63,615 345,892 171,737	410,732 649,002 444,566		1,207,270	1,190,598			612,469 663,074 620,898 319,255	466,445 488,316 468,390 240,150	325,335 358,215 341,033 175,878	520,062 569,749 554,093 284,168	2,131,639 2,133,188 2,039,111 1,059,177
Anome wax, nowa. Surcharge. Additional tax for tax preferences Poveign tax credit. Investment credit.	178,446 111,880	2,786	(*)	(*) (*) (*) (*) (*) (*)	26,287 (*) (*) (*) 7,554	33,023 (*) 6,644	43,453 (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*)	27,856 17 2,522 7,177	20,693 18 3,364 6,422	15,333 726 6,837	4,520 1,520 1,520 1,520	22,878 27 27 160,669 32,444
Distributions to stockholders except in cwn stotk	2,195,542	15,677	66,870	99,519	213,478	190,357	121,709	ZDT, 409	660,16		76,733	64,490	741,440	142,430
WHOLESALE AND RETAIL TRADE: TOTAL WHOLESALE TRADE				,	,			-		3	7	i d	ć	ų,
Number of returns	172,149	3,633	53,142	26,538	38,379		14,201	19,447,319			124 h,226,513	3,003,735	916,469,4	9,049,585
Notes and accounts receivable net [Investories   Investories   Investori	26,712,054 23,990,938 8,326,136	. 1 1 1	281,368	475,615	2,036,503	2,488,888	3, 191, 939	6,803,685	2,472,674 2,562,422 571,274	2,103,438 2,110,145 517,749	1,346,191 1,228,167 147,686	906,254 831,268 288,208	1,424,882 1,045,231 358,409	2,212,885 1,196,677 1,028,470
Other investments and loans of the part of the loans of t	8,069,920 18,858,696	1 1 1	326,473	104, 486 549, 325 274, 684	369,923		2,241,718 1,108,456	1,265,859			537,641 785,868 324,991	516,487 612,916 262,057	816,785 1,277,043 521,197	2,145,568 2,611,613 920,617
Other capital assets less reserves? Accounts and notes payable? Other current labblittes	1,738,381 31,547,577 5,190,191	1 7 7	16,425 408,953 70,651	37,641 665,496 127,656	2,126,987		209,099 3,813,090 601,211	417,905 8,431,978 1,243,774			74,385 1,609,138 315,898	54,555 1,203,995 168,913	1,698,811	193,636 2,693,753 715,923
Mortgages, notes, and bonds paysble in one year or more Net Worth	8,653,260 32,059,200	1 1 6	79,543 248,926	152,820 814,845	516,018	693,008 3,762,921 64,351	756,035	1,619,967	697,736 2,478,568 71,429	668,953	565,727 1,620,760 47,196	420,996 1,103,159	866,151 1,727,930 51,441	1,616,306 3,454,650 113,423
Total receipts  Business receipts	232,976,637	1,528,427	4,494,255 4,378,271		21,900,488	888	30,908,512				11,646,445	7,002,994 6,899,189 6,048,736	8,339,886 8,165,572 6,921,216	13,873,730 13,442,022 11,562,411
Taxes paid. Interest paid. Depreciation.	1,525,702	18,057	17,888	26,485 62,368	83,622 83,622 174,294		383,748	671,818 365,087 331,691	243,022	239,202	125,858 79,267 50,817	44,856 47,201 39,163	63,730	121,547 251,133 136,884 38,320
Employee beneilt plans Net income (less deficit) Net income	4,802,752 5,512,384	26,560	-7,826		413,819 519,166		643,361				266,915	124,216	189,991	449,248 449,248
Income subject to tax Income tax, total	4,798,598 2,153,241 180,229	21,906	54,597		400,433 121,367 8,132	488,387 172,026 13,825	632,705 268,148 22,671	1,236,002		383,823 197,163 17,248	272,799 141,193 12,168	123,186 62,889 5,442	193,144 97,000 8,340	443,316 228,701 20,012
Additional tax for tax preferences Foreign tax credit Investment orbeit.	135,977	(*)	(*) 10t	**	(*) 1,635	(*) 2,342 96,752	(*)	2,834 7,926	(*) 2,385 3,366 35,759	1,853	3,356 1,610 42,158	1,860 21,860	22, 28, 267, 32, 648	27 122,077 3,446 135,775
Distriction of order order of the control of the co	142,541	νςο, <sup>4</sup>	04/26/14	1,11,1	boo (a)		100	71611	╢	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
8Y SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

	_c+c⊕							ize of total	88861.8					
	active			-	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000.000	\$25,000,000	\$50,000,000	\$100,000,000	
Major industry, item	corporation	Zero	\$1 under \$50,000	under \$100,000	under \$250,000	wider \$500,000	under \$1,000,000		#10,000,000	mder \$25,000,000	under \$50,000,000	#100,000,000		\$250,000,000
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(21)	(13)	(14)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE: GROCERLES AND FELLINED PRODUCTS														
Number of returns	19,638	587	5,831	3,211	4,274	3,106	1,395	982	173	50	19	9	3	1
Total assets	8,841,891	1 1	121,4%	236,259	710,992	1,082,775	936,383	1,830,331	1,247,180	789,404	613,358	349,690	353,011	571,012
Inventories	2,472,887	1 1	16,812	31,451	117,993	246,763	279,581	561,709	426,031	232,073	242,055	121,121 26,205	67,230	130,068
Other investments and loans.  Depreciable assets.	2,721,071	1-1	7,385	10,027	27.1,543	324,439	250,252	122,219 528,182	369,653	219,903	62,453	68,802	67,512	61,035
Other capital assets less reserves2	157,495		2,582	5,716	13,965	24,567	8,623	38,504	14,374	18,930	9,427	3,415	13,420	3,972
Accounts and notes payable	3,343,795	1 1	47,757	71,177	38,470	370,237	354,326	783,602	589,332	309,941	255,982	27,085	%,614 18,795	104,511
Mortgages, notes, and bonds payable in one year or	1,029,670	1	969,6	25,323	70,855	87,547	66,607	176,538	144,028	127,672	67,505	50,188	94,776	103,935
Net worth	3,373,496	25.	29,207	3,114	298,804	10,488	390,516	692,775	363,682	257,168	197,176	120,123	133,110	301,820
Total receipts	48,468,392	358,080	836,704	1,263,929	4,344,343	6,854,985	5,561,735	9,737,620	7,000,717	4,558,400	4,000,279	2,224,072	626,008	1,101,520
Cost of sales and operations	42,457,955	303,975	617,618	965,423	3,650,475	5,952,077	4,900,329	8,673,998	6,331,059	4,146,645	3,643,426	1,998,564	498,093	776,273
Interest paid.	164,617	1,539	2,521	2,835	9,216	15,51	14,807	32,801	31,409	16,379	10,254	4,957	21,11	17,476
Employee benefit plans	100,290	386	1,037	5,511	6,078	14,769	11,343	21,390	10,337	9,811	7,191	6,184	2,049	4,204
Net income (less deficit)	476,728	9,155	11,418	16,202	27,716	69,484	765,67	103,713	50,583	47,503	26,821	16,057	22,019	39,449
Income subject to tax	277,756	11,326	(*)	16,945	38,064	58,978	51,708	104,380	49,708	711,44	27,748	15,623	17,364	39,442
Income day, botal	17,089	727	<b>E</b>	**	*	<b>E</b>	<b>E</b>	4,322	<u> </u>	1,987	1,249	628	587	1,423
Additional tax for tax preferences	3,351	14	1 (	1 1 6	1 1 6	1 1 6	1 1 6	372	_ (*)	1 80	2881	1 1 6	189	2,424
Distributions to stockholders except in own stock	93,622	<b>E</b>	*	(*)	3,333	12,273	5,375	12,336	4,254	7,432	7,837	997,9	1,803	29,128
WHOLESALE AND REPAIL TRADE: WHOLESALE TRADE.														
MACHINERY, EQUIPMENT, AND SUPPLIES														
Number of returns	25,695	738	7,741	4,140	5,916	3,363	2,314	1,525	160	42	7	23	2	1
Total assets	3,575,085	1 1	48,224	299,274	946,018	1,158,779	1,544,788	2,881,704	1,089,949	1,152,088	470,037	123,435	350,631	314,165 103,436
Inventories	3,496,782	1 1	33,757	78,923	314,684	395,058	566,333	1,063,718	387,131	77,727	127,071	18,347	23,973	78,249
Other investments and loams.  Depreciable assets	895,432	1 1	5,595	13,777	31,019	336,893	65,927	169,391	192,553	107,463	45,482	43,474	228,879	68,909
Less: Accumulated depreciation	961,709	'	17,370	27,572	102,588	197,364	136,796	255,037	81,671	73,585	22,078	526	25,400	22,022
Under capital assets less reserves Accounts and notes payable3	3,947,496	1 1	697,19	3,337	337,842	19,972	604,911	1,21,174	19,379	26,795	12,272	32,961	6,302	4,990
Other current liabilities	672,377	i i	160,6	20,272	64,947	85,149	112,892	199,430	54,220	62,558	44,789	112	679,47	14,268
more	1,069,188	1 1	12,923	15,377	57,041	119,095	122,083	308,099	112,918	134,806	71,220	1,509	97,312	16,805
Cost of property used for investment credit	116,936	*	1,539	1,9%	5,592	8,520	11,628	967,97	14,377	13,072	3,459	79	1,638	8,420
Total receipts  Business receipts	22,792,632	70,422	545,123	1,007,671	2,586,405	3,106,253	3,789,551	6,061,812 5,908,908	2,055,466	1,932,742	759,929	165,605	181,087	403,972 397,116
Taxes paid	16,961,681	55,745 966	343,684	10,359	1,870,285 31,000	2,262,604	2,902,065	4,654,929	1,581,245	1,474,790	597,434	149,741	133,217	241,077
Interest paid	204,534	525	2,445	7,895	12,723	16,037	23,012	61,462	29,424	32,836 18,236	5,551	110	8,140	3,537
Employee benefit plans	105,170	*	1,304	3,545	11,877	15,708	19,567	27,972	9,572	9,901	1,998	135	1,050	2,264
Net income (less deficit)	769,177	-5,812 (*)	15,466	21,268	70,628	76,345	98,736	207,352	59,233	65,247	29,838	6,995 6,995	910	42,348
Income subject to tax	970,689	169	(*)	19,728	(*)	79,931	113,118	195,553	61,072	67,927	29,334	4,390 2,318	1 1	22,295
Surcharge Additional tax for tax preferences	25,544	* *	*	*	<u>*</u>	<u>*</u>	<b>*</b>	8,123	<b>*</b>	3,098	1,210	੍ਹ '	1 1	2,023
Foreign tax credit.	2,227	1 1	*	(*) (S)	(*)	37.5	333	(*)	(*)	518	576	52	1 1	264
Distributions to stockholders except in own stock	67.729	(*)	*	*	9,212	5,514	221,01	16,275	1,186	5,309	5,440		•	7,350
Footnotes at end of table. See text for explanatory s	tatements and	for "Descri	ption of the	Sample and I	initations.	of the Date.	=							

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEWENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY MAJOR INDUSTRY -Continued
[Money amounts in thousands of dollars]

	E o de E						ė.	Size of total	85Set.3					
	active			\$50.000	\$100,000	\$250,000	\$500,000	8	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	000 000
Major industry, item	returns	Zero assets	\$1 under \$50,000	under \$100,000	under \$250,000	under \$500,000	8	wnder \$5,000,000	\$10,000,000	under \$25,000,000	wnder \$50,000,000	under \$100,000,000	under \$250,000,000	\$250,000,000
	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE: ALSCELIANEOUS WHOLESALE TRADE								;				1	1	:
Number of returns	126,816	2,608	39,570	19,187	28,189	17,623	10,492	7,973	707	706	16 010	76	25	L3
Total assets.  Notes and accounts receivable, net.  Inventories.	61,896,048 20,339,607 18,021,269	1 1 1	759,236 201,048 166,391	1,398,535	1,450,383	6,090,884 2,093,623 1,847,067	7,240,163	14,735,284 5,160,816 5,210,570	1,736,409	1,490,765	3,173,118	2,530,610 777,905 691,800	3,991,274 1,338,028 954,028	8,164,408 1,921,702 988,360
Cash, Covernment obligations, And other current assects Other investments and losns! Depreciable assets.	6,327,851 6,395,574 14,035,378	1 1 1	154,782 68,455 219,862	80,682	278,175	344,735	1,700,201	974,249	372,591	773,129	535,574	404,211	520,394 1,087,268	2,015,624
Less: Accumulated depreciation	6,326,252	1 (	13,403	189,156	597,502	132,462	173,186	333,377	89,807	85,971	52,686	51,140	132,220	184,674
Accounts and notes payable <sup>3</sup> . Other current liabilities.	24,256,286	1.1	51,853	493,495	1,543,496	2,164,599	2,853,853	6,437,202	2,212,500	1,910,543	1,205,311	1,056,367	1,530,857	2,548,336
Mortgages, notes, and bonds payable in one year or	6.554.402	1	56.927	112,120	388,122	786,366	567,345	1,135,330	062,077	406,475	752,002	369,299	690,699	1,495,566
Net Worth Cost of property used for investment credit.	24,405,012	721	188,994	589,511	2,109,356		3,127,798	5,757,532	1,661,388	1,685,596	1,242,381	894,184 30,023	1,431,253	
Total receipts	161,715,613	1,099,925	3,112,428	4,864,919	14,919,001	18,583,968	21,481,371	10,545,131	13,743,735	11,366,276	6,886,237	4,613,317	7,532,791	
Cost of sales and operations	131,177,236	919,677	1,987,527	3,425,908	766,707,11		17,273,967	33,654,855	11,673,351	9,657,438	5,787,740	3,900,431	6,289,906	
Inter pard	1,156,551	196	12,922	19,362	61,683		107,763	270,824	95,72	78,253	57,546	42,134	81,165	
Depreciation. Employee benefit plans4.	1,060,276	1,827	14,188	17,992	49,110		76,999	145,898	35,564	29,647	21,250	13,286	26,606	
Net income (less deficit)	3,683,693	23,217	-5,277	85,744	315,475		495,128	1,090,700	310,598	271,798	220,153	101,164	168,016	
Income subject to tax. Theome tax total	3,628,105	35,277	892 (*)	84,671	294,914		198,187	936,069	291,072	271,779	215,717	103,173	175,780	
Authority of the state of the s	137,596	1,224	<u>*</u>	(*)	5,971	'	16,758	38,956	13,034	12,163	9,709	4,603	7,753	
Foreign tax credit. Investment credit.	130,399	(*)	(*)	210	(*)	(*)	(*)	2,176	2,079	1,297	1,069	1,357	2,612	2,703
DISTRIBUTIONS TO SCOOKHOLDER'S EXCEPT AN OWN SCOOKA	034,190	0TO 47	14,313	62,042	40,242	(06,0)	4694	111111111111111111111111111111111111111	C10612	the Co	T00602	i Colta	Charles	- 11
WHOLESALE AND RETAIL TRADE: TOTAL RETAIL TRADE														
Number of returns	351,819	7,828	132,202	72,673	80,132	34,254	15,290	8,421	570		8	53	07	25
Total sasets	102,840,631	1 1	2,968,167	5,220,288	12,801,698	2,481,310	10,506,329	3,377,255	3,724,338		3,226,855	3,643,079	1,110,360	24,576,088 8,759,736
Inventories	34,609,180	1 1	987,963	1,946,966	1,709,528	1,316,688	4,611,203	5,446,520	1,159,137	1,065,683	958,379	917,379	1,667,281	6,123,313
Other investments and loans!	35,772,871	1 1	1.576,037	2,250,915	576,568	3,610,453	512,105	988,031	349,850		353,858	502,858	852,915 2,561,923	1,976,649
Less, Accumulated depreciation	15,951,778	1	815,194	1,088,294	2,134,789	1,679,015	1,366,715	1,940,359	585,870		570,521	621,733	1,082,375	3,475,615
Other capital assets less reserves' Accounts and notes payable 3.	32,307,466	111	890,109	1,533,340	3,753,963	4,099,877	4,155,032	5,425,875	1,251,490	1,071,206	843,412	775,999	1,473,370	7,033,793
Mortgages, notes, and bonds payable in one year or	בוכלוסלוי		5/8 51/	476 308	7 /50 392	1772 ROB	880 430	1 400 383	497 BKK	725.017	520.276	722.531	1.318.885	3,675,697
Not Worth. Cost of monerty used for investment credit	1,719,400	10.765	845,751	2,157,875	5,823,738	5,098,443	4,210,413	5,714,728	1,526,667	1,759,396	1,406,609	1,727,551	2,682,119	9,664,225
Total receipts	274,649,067	1,627,696	167,666,11	16,238,686	36,874,191	34,931,861	33,388,801	42,638,769			8,256,980	7,530,536	14,228,079	49,032,606
Business receipts	267,615,317	1,576,142	7,613,560	16,071,202	25,647,695	34,384,058	32,852,236 25,858,019	32,600,314			5,979,822	5,116,565	10,215,803	30,673,113
Taxes paidInterest paid	4,290,187	28,706	292,135	324,705	206,976	223,003	367,117	521,810 322,012			61,351	57,472	103,469	722,760
Depreciation	2,898,450	19,356	161,271	198,299	409,963 83,978	308,495	248,982	357,227			36,302	104,237	73,826	345,288
Net income (less deficit)	5,946,339	39,537	-56,566	287,726	852,669	678,245	547,169	787,101			199,530	201,119	330,071	1,672,157
Income subject to tax	6,178,596	32,909	28,350	323,153	827,510	658,784	580,627	384,143	121,628	237,075	195,591	217,847	360,949	1,585,669
SurchargeAdditional tax for tax preferences	225,108	1,076	989	7,61	(*)	051,61 L ''	78. (*)	\$ (**)			8,24,5	7,091	450°CT	(4,94,3)
Foreign tax credit Investment oredit	42,451 80,475	- 272 272	955	(*) 2,908	(*) 5,919	4,302	3,955	9,152	3,526	669 7,090 7,875	4,812	4,977	6,952	28,57% 28,656 29,656
חופורווסתבוהות הם שוההשוחדתבים בערבה איוו רשיי הההיהים	4,270,072	102,01	47,22	(276)	172,0021	72,000	27,000	17/100	177	140047	116601	4137	22064	

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

	Total						(C)	ize of total	assets					
Major inqustry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under	\$250,000,000 or more
	(1)	(2)	(3)	+	(5)				(6)		(11)	(12)	(13)	(14)
MHOLESALE AND RETAIL TRADE: BUILDING MATERIALS, HARDMARE, AND FARN EQUIRMENT														
Number of returns	31,715	723	6,957	69069		796,4	2,442		877	15	300	1 0, 70	2,000	1
Total assets  Notes and acc unts receivable, net.  Inventories	7,953,671 2,104,909 3,173,178	111	186,141 34,295 80,237	78,817 98,817 199,806	1,612,715 406,735 683,822 175,788	1,709,086 461,975 757,234 155,800	1,653,142	1,350,528 408,729 446,744	323,397 90,450 112,450 18,472	201,549 63,862 68,916 13,606	25,705 25,705 25,812	75,695 4,003 15,245 4,633	269,740 58,177 76,212 11,483	
Cash, Government obligations, and other current assets. Cher investments and loans! Depreciable essets.	510,368	1 1 1	7,383	13,165		59,028 413,979	67,668		43,436	19,948	33,105	31,992	50,728 85,174	
Less: Accumulated depreciation	285,234	1 1	3,990	15,966		52,390	70,69,07		8,282	8,704	3,095	546	11,466	
Accounts and notes payable	398,921	1 1	6,936	16,843		88,601	82,989		15,221	13,078	3,147	1,337	16,662	1
MOTIGAGES, incres, and upins payable in the year of motive for the worth.	869,413	110	26,266 60,164 (*)	190,392	174,127	148,338 829,228 7,912	126,450	155,799 638,052 18,709	29,844	17,969 98,581	23,643	33,349	89,105 89,157 2,300	1 1 1
Cost of property asca to manuscatching Total receipts	16,600,968	60,223	576,267			3,591,829	3,575,985	2,653,046	574,705	323,825	90,059	82,502	501,726	6 1
Cost of sales and operations	12,293,440	1,030	390,872			2,697,053	2,737,032	1,966,891	416,071	231,871	1,209	1,629	393,552	1 1
Interest paid Depreciation Fmilwee henefit plans*	129,094	(*) 88	3,123 7,837 557	11,172	33,029	31,875	35,342	30,316 13,688	6,181 2,612	3,627	1,197	1,668	3,664	1 1 1
Net income (less deficit)	363,746	-4,685	-7,378			73,015	88,547	91,437	28,112	15,043	1,030	-6,423	12,739	,
Net income Income subject to tax Income tax, total.	484,822 378,494 146,741	£	5,009 (*)	(*) (*)	68,938	78,232	73,586	81,974	27,513	7,306	512	11	12,721	1.1
Surcharge. Additional tax for tax preferences	11,620	*	***	*		*	*	3,401	*	- 655	977	1 1	535	
Foreign tax credit.  Investment credit.  Discriptuitons to stockholders except in own stock.	(*) 1,953 61,116	191	**	9,6,7	(*) 336 13,150	306	195	(*) 634 6,722	154	1,822	1,769	111	167	111
WHOLESALE AND RETAIL TRADE: GENERAL WERCHANDISE STORES						-								
Number of returns	19,994	*	6,347	760,47	720.092	2,220	1,376	1,955,538	126	1.025.550	27	1,228,977	2,762,650	21,439,939
Notes and accounts receivable, net	11,291,730	1 1	64,609	38,430	310,982	158,363	145,371	520,913	177,724	231,491	301,112	342,137	688,694	8,622,601
Cash, Government obligations, and other current assets other investments and loans	2,200,138	1 1	20,366	10,166	106,446	128,675	126,194	195,962	92,301	122,670	100,336	120,616	374,463	772,614
Ospreciable assets	4,783,147	1 1	58,811 34,753	121,728	296,912	284,307	335,551	936,276	342,982 185,201	354,289	374,379	230,992	1,101,106	2,657,331
Other capital assets less reserves? Accounts and notes payable?	1,124,886	1.1	1,636	2,051	8,342	9,508	16,227	54,232	23,806	40,957	29,133	53,265	560,233	769,608
Other current liabilities	2,574,746	1	7,424	18,134	51,491	63,946	81,294	157,704	565,86	80,598	676,40	213 020	100,441	2 511 230
Mot vorth	5,082,806 13,606,016	*	33,226 13,999	31,646	366,289	387,055 13,315	73,340	1,027,055	391,241	544,648	433,531	581,557	1,359,308	7,905,108
Total receipts	57,607,392	£	780,867	813,586	1,762,781	2,102,127	2,478,268	4,212,504	1,859,589	2,178,102	1,812,745		3,979,628	33,844,954
Business receipte	34,020,323	**	316,954	525,783	1,161,120	1,423,356	1,662,370	2,702,870	1,162,974	1,389,314	1,199,180		2,400,610	18,839,104
lateres paid. Dispressing the properties of the present the presen	882,371	EEE	1,404	3,186	8,884	7,485	8,680 33,134	25,136 51,830	13,384	21,102	22,255	19,008	51,936	704,748
Employee benefit plans4	308,148	<b>®</b> 3	52	1,224	3,925	7,261	5,716	17,580	4,724	7,71	6,565		18,977	224,862
Net income (less deficit)	2,223,491	***	12,863	31,179	71,362	72,674	107,722	157,393	52,953	88,943	41,804		165,503	1,425,873
Income Bubject to tax	1,095,269	£	2,850	(*)	(A****	Te (* * * * * * * * * * * * * * * * * * *	***	71,738	***	44,171 3,913	21,575		86,108	697,365
Additional tax for tax preferences	11 11		: 1 1	1 1	1 1	1 1	1 1	(*)	263	or '			27	38,037
Investment redit. Distributions to stockholders except in own stock	32,918 641,098	(*)	(*)	209	12,371	8,248	1,277	2,464	1,194	817 12,513	1,152	1,752	2,847	20,157
Footnotes at end of table. See text for explanatory statements and for	statements and	for "Descripti	otion of the	Sample and I	Amitations c	f the Data.	=							

ACTIVE CORPORATION RETURNS

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

	Total													
Major industry, item	active corporation returns	Zero	\$1 under	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under				\$250,000,000
		2000	000 6000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(77)
WHOLESALE AND RETAIL TRADE; RETAIL TRADE; FOOD STORES														
Number of returns	25,416	675	11,519	4,653	5,109	2,030	788	567	55		18	77	07	9
Total assets  Notes and accounts receivable, net  Inventories Cash, Government obligations, and other current assets Other investments and loans* Depreciable assets Less, Accumilated depreciation	11,108,983 858,042 3,630,388 1,316,386 1,043,579 6,575,774 3,128,099		265,308 13,446 78,987 43,082 8,093 194,425	331,702 31,295 31,295 96,786 51,654 22,124 210,670	796,806 82,826 234,002 129,347 53,347 509,174	689,925 81,459 193,244 105,881 64,561 390,561	539,612 56,178 149,794 116,370 49,529 266,904	908,967 93,989 245,662 136,763 98,825 531,298	364,628 23,220 132,470 43,343 30,312 202,281	738,184 69,119 237,775 106,312 54,513 417,170	639,431 61,967 196,672 62,739 71,719 71,719 71,719	923,549 48,546 48,546 301,094 96,179 75,349 75,349 562,800	1,774,722 158,862 636,141 185,219 83,925 1,061,992 500,235	3,136,149 137,135 1,127,761 239,387 431,282 1,819,283
Other cepital assets less reserves? Accounts and notes payable? Other current liabilities Morreses, notes, and bonds payable in one year or	360,109 2,972,137 906,556	111	7,320 92,086 23,080	7,409	20,407	15,158 216,475 49,830	15,880 162,018 54,088	39,793 270,699 58,654	16,055 116,390 30,960		24,584 162,315 49,760	58,548 235,060 56,648	51,444 457,499 167,679	78,327 739,712 267,653
more. Net worth. Cost of property used for investment credit.	1,426,889 5,242,477 383,029	769,4	44,265 61,826 6,544	70,628	100,374 378,181 16,909	96,064 303,517 10,229	47,883 241,260 14,001	140,204 408,412 19,884	50,916 160,513 12,733		75,882 310,570 31,104	178,783 432,199 28,096	361,689 740,296 71,236	1,759,117 1,759,117 130,617
Total receipts  Business receipts  Cost of sales and operations  Taxes paid  Interest paid  Depreciation	59,408,863 58,943,891 46,664,766 624,774 121,691 559,691	596,819 587,845 457,478 8,051 1,487 6,947	1,856,450 1,845,179 1,364,983 27,934 4,838 20,852	2,035,481 2,019,768 1,572,950 29,618 5,281 17,649	5,188,375 5,146,837 4,113,841 54,873 10,413 42,656	4,431,489 4,408,832 3,591,101 7,413 35,683	3,881,382 3,859,834 3,149,933 33,062 5,290 23,059	4,925,383 4,869,489 3,910,020 47,914 13,025 43,407	2,220,564 2,200,642 1,760,505 20,033 4,159 18,035	พีพีพี	3,284,749 3,240,903 2,617,219 34,497 7,376 31,644	ന്നവ്	8,195,841 8,115,504 6,368,832 86,816 24,816 86,816 86,816 86,129	15,187,652 15,138,413 11,834,009 155,411 18,012 153,802
Net income (less deficit) Net income Income subject to tax Income subject to tax	842,341 842,341 948,346 860,478 416,354	9,200 11,728 11,647 6,038	15,530 15,530 8,104 1,881	14,516 26,817 13,796 (*)	62,388 74,160 45,262 (*)	48,249 57,615 45,589 {*}	47,268 47,268 56,022 51,683 (*)	57,797 72,531 58,597 (*)	36,352 39,596 38,551 (#,		62,359 62,937 61,762 85,928		143,192 143,192 154,191 150,418 77,378	247,833 247,833 246,902 128,340
Ouromage Additional tax for tax preferences Additional tax for tax preferences Foreign tax oredit Investment credit, Distributions to stockholders except in own stock.	34,633 (*) 1,313 20,948 222,865	475 - - (*)	(5) - - 3,066	(") - 176 4,963	(*) (*) 3377 9,869	(") - - 8,136	(*) (*)	(#) (#) (*) 849 13,052	(*) 978 (*)		2,554 - - 1,888 16,291		6,191 (*) 3,103 45,668	11,252 537 8,499 99,712
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: AUTOWOTIVE DEALERS AND SERVICE STALICKS Number of returns	60,109	096	15,248	8,313	14,513	10,562	5,821	3,529	136	25	ત	1	'	,
Total assets  Notes and accounts receivable, net  Inventories Cash, Government obligations, and other current assets Depreciable assets	18,186,742 3,146,059 9,039,502 1,546,064 639,180 4,526,179	11111	326,491 52,856 120,582 54,511 11,466 132,458	596,014 93,262 245,974 81,553 18,218 214,007	2,428,401 396,776 1,140,978 268,493 74,635 658,006	3,696,619 589,963 1,993,585 313,185 106,817 852,194	4,062,277 2,305,023 330,115 127,004 837,692	5,809,962 1,064,812 2,884,615 412,958 196,876 1,401,627	838,985 237,296 237,296 59,443 71,920 243,864	370,084 118,994 93,551 23,559 32,058 132,516	57,909 11,593 2,871 2,247 136 53,815			11111
Less; Accuminated depreciation.  Other capital assets less reserves?  Accounts and notes payable?  Other current liabilities.	1,885,503 745,664 8,464,178 1,104,921	1 111	70,310 11,105 108,113 20,082	30,702 211,925 41,194	278,984 95,815 974,537 141,620	360,213 109,151 1,685,808 209,343	358,479 136,969 2,091,378 249,409	285,009 2,827,794 369,561	95,536 57,609 363,905 46,697		17,083 2,797 41,910 3,675		1 111	1 111
Mortgages, loves, and bouns payable in one year or more. Net worth. Cost of property used for investment credit.	1,826,093 5,983,722 122,650	*	38,179 86,252 2,251	70,571 216,156 5,035	297,386 867,069 16,636	311,061	307,924	619,980 1,816,882 31,819	147,328 258,220 7,200	31,630 145,138 19,209	2,034	111	111	131
Total receipts  Business receipts Cost of sales and operations Taxes paid Interest paid Deprecated for Employee benefit of lans*	69,511,499 68,636,859 57,717,699 57,717,699 556,700 441,164	218,658 209,423 175,872 2,194 1,842 1,507	1,845,425 1,827,660 1,386,921 36,774 9,451 13,057	2,340,801 2,310,189 1,763,826 35,531 14,356 21,209			16,447,619 16,263,800 13,894,185 131,553 131,553 72,285 26,561	22,896,714 22,610,893 19,278,784 184,364 181,570 129,191	1,903,061 1,850,303 1,560,376 20,318 24,527 24,527		124,620 121,951 92,084 1,607 1,777 5,539			
Net income (less deficit).  Net income Income subject to tex.	655,404 893,807 725,892	-762 5,221 3,135	-17,328 26,524 10,364	27,713			130,323	230,969 267,376 232,276	25,890 29,149 28,285	20,355 20,995 20,386	2,274 2,503 2,503	1 1 1	1 [ ]	1 1 1
Ancome 18x, 10tal	280,026 22,562 (*)	1,384	**	**	**	**	**	107,620 9,471 -	***	10,468	1,292	111	111	111
FOREIGN OF THE TREATH IN THE STOCKHOLDERS EXCEPT IN OWN STOCKHOLDERS EXCEPT IN OWN STOCKHOLDERS EXCEPT IN OWN STOCKHOLDERS	3,903 97,741	**	52 4,920	7,519	458 14,834	20,438	21,350	1,357	275	12 296 1,568	1 1 1	1 1 1	111	1 1 1

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST DF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY -Continued

Money amounts in thousands of dollars]

10   10   10   10   10   10   10   10									40	858813					
10   10   10   10   10   10   10   10		Total							3						
19   19   19   19   19   19   19   19	Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000		\$5,000,000 under \$10,000,000				\$100,000,000 under \$250,000,000	
		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(01)	(11)	(12)	(13)	(14)
	WHOLESALE AND RETAIL TRADE: RETAIL TRADE: APPAREL AND ACCESSORY STORES THERE OF PERSONS	35,484	814	10,494	9,855	196,6	2,833	951	624	75		ω	70	1	
	tal assets	6,554,058	1 1	269,597	722,828	1,560,937	981,300	658,184	913,551	351,795		293,129	365,874	• •	
	Ventories.	2,650,448	1 1	150,359	374,382	720,181	151,351	264,788	311,509	98,184 63,248		81,222	126,727	1 1	
1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987	ther investments and loanstpretable assets.	567,135 1,416,433 696,830		9,722	24,821 146,805 70,807	314,139	64,965 229,129 109,941	148,491	99,400 218,448 111,923	71,521 72,663 40,743		41,942 62,998 18,913	67,244 66,527 21,994	1 1 1	
1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985	ther capital assets less reserves	47,304 1876,723	( )	1,247	3,323	11,186	5,052	5,139	10,063	1,941		1,664	3,600	1	
1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987   1987	counts and noves payable	530,360		14,202	41,793	124,481	82,741	72,842	4,289	32,308	25,576	12,129	29,999	1 1	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	or the state of th	529,530	1.1	40,731 80,441	47,813 364,158	74,062	64,789	34,021	82,365	59,326	52,885	43,274 102,573	30,264		
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	st of property used for investment credit	78,553	*	1,732	8,735	15,068	6,629	4,596	16,532	4,514	5,049	11,002	4,519	1	
1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985	Maintenance of the second of t	14,753,251 14,397,742 9.049.666	49,47, 48,185 28,808	779,274	1,843,501	3,871,877	2,254,545	1,488,771	1,709,991	1488,665	676,776	720,803	515,354		
1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975	Xes paid.	252,774	086(*)	16,412	31,655	66,231	37,519	21,879	34,549	9,811	15,794	7,361	10,583		
10   10   10   10   10   10   10   10	herest pand preclation alove benefit plans	121,702	672	8,279	14,371	29,622	20,161	11,991	16,590	3,401	3,1969	1,988	3,548		
\$25.50	t income (less deficit)	572,193	-212	219	68,889	199,555	109,437	53,601	69,347	17,513	15,561	18,519	19,764	•	
1, 2, 299   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	Net income.	552,932	902(*)	10,568	66,801 (*)	174,101	102,265	25°,053	74,939	20,688	13,148	14,265	19,745		
3, 64   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*	Surcharge.	18,299	<u> </u>	<b>E</b>	*	4,951	3,659	*	<b>*</b>	**	125	139	872		
\$2,227 \$18 10,578 \$6,402 \$8,428 \$4,087 \$1,508 \$6,497 \$6,999 \$7,799 \$6,399 \$7,799 \$6,399 \$6,399 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$9,499 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,799 \$7,79	Additional tax for tax preferencesreign as credit.	3,864	· · (*	. (8)	1470	586	(*)	131	873	195	252	η69 _ (s)	313		
23.227         518         10,578         6,402         8,4e8         4,087         1,009,403         638         1,100,700         286,129         276,772         10,677         20,168         1,100,400         1,100,400         286,129         276,772         10,677         20,168         1,100,400         286,129         276,772         10,677         20,168         1,100,400         286,129         276,772         10,677         20,168         1,100,400         286,129         276,772         10,677         20,168         20,168         20,168         20,168         20,168         20,178         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168         20,168 <td>atributions to stockholders except in own stock</td> <td>95,147</td> <td><b>*</b></td> <td></td> <td>5,426</td> <td></td> <td>10,313</td> <td>6, 434</td> <td>5,590</td> <td>(*)</td> <td>7,052</td> <td>6,993</td> <td></td> <td></td> <td></td>	atributions to stockholders except in own stock	95,147	<b>*</b>		5,426		10,313	6, 434	5,590	(*)	7,052	6,993			
2.2.7.7         5.18         1.0.578         6, up2         1, up3         1, up3<	WHOLESALE AND RETAIL TRADE: RELAIN TRADE: FURNITURE, HOME FURNISHINGS, AND														
\$\begin{array}{cccccccccccccccccccccccccccccccccccc	mber of returns	32,227	518	10,578	6,402	8,428	14,087	1,508	638	1,3	18	9	н	'	
25, 649 - 115, 492	tal assetstal accounts receivable, net	6,497,605	1 1	274,255	108,547	1,396,501	1,403,988	1,034,893	1,100,740	286,158	276,782 139,084	210,169	55,572	1 1	
1.865, 195 1.168778 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.008.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.027 2.009.	Nentories	2,345,049	1 1	40,365	205,848	599,473	559,664	368,596	321,510	58,225	51,604	51,382	3,369	1 1	
2,035,679 - 2,085   5,609   5,3363   28,147   297,614   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   11,017   1	her investments and loans. Dreciable assets	365,495		10,876	17,331	199,984	63,587	50,080	74,075	18,721	39,622	10,697	30,522	, ,	
2,036,776 - 2,088 5,569 163,363 281,47 22,755 21,101 1,017 (104) 26,500 15,130 19,109 126,610 15,130 19,109 126,610 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,130 15,13	Less: Accumulated depreciation	549,679	•	39,467	49,528	115,385	130,404	80,985	86,821	16,809	15,631	13,223	1,426	•	
25,777 - 25,577 - 1,754 - 1,062 - 1,062 - 1,062 - 1,062 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,063 - 1,064 - 1,063 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,064 - 1,06	her capital assets less reserves counts and notes payable	2,036,036	1 1	2,088	5,609	23,363	139,714	22,755	354,184	74,143	69,409	58,730	7,641		
2,757,797 - 25,777 - 25,774 34, 34, 34, 34, 34, 34, 34, 34, 34, 34	her current liabilitiesrtgages, notes, and bonds payable in one year or	451,208	t	25,050	32,915	97,062	87,713	90,312	69,690	15,130		12,618	1,609	•	
13,031,220   38,524   1,008,101   1,278,676   1,374,101   1,595,690   340,169   343,793   253,793   25,042   1,595,590   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340,169   340	t worth	2,797,089	1 1	25,578	34,751	94,343	135,529	89,050 470,278	86,506 462,071	29,287		21,916	25,368		
12,555,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505,594 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,505 12,5	st of property used for investment credit	25,625	- (c) 8c	(*)	1,789	5,324	5,419	2,695		באר הוב		1,500	- 601.09	•	
230, 497 1,176 12, 999 21, 379 12, 162, 10, 165, 191 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 13, 131 1	Sinesa receipts.	12,555,934 8 124,663	37,060	988,011	1,272,903	3,199,500	2,711,458	1,937,179		312,183	217,831	232,758	62,042 62,042	. , ,	
100, 509 (*) 5,609 0,238 0,5374 0,508 13,947 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,509 1,5	xes paidx	230,497	1,156	19,959	21,379	53,620	1,100,191	33,310		まなっと	7,250	8,017	1,683	•	
14,506 3 1,406 3,522 11,070 9,452 6,013 1,527 13,244 12,381 10,974 2,238 13,244 11,284 11,284 11,284 11,284 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384 11,384	Terest paid	108,742	418	9,699	10,238	26,198	26,578	13,972		3,257	3,822	1,911	787		
3774,678 (*) 11,284 28,548 89,273 80,895 57,174 62,911 14,710 13,038 10,974 2,238 2,54570 (*) 8,225,570 (*) 8,225,570 (*) 8,225,570 (*) 8,122 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	ployee benefit plans	260.053	38	1,406	3,222	66.732	59,272	9,070		13,244	12,381	10,974	2,238	' '	
109,310 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Net income.	374,678	**	14,284	28,548	89,273	80,895	57,174		14,710	13,038	10,974	2,238		
387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*) 387 (*	come tax, total	109,130	**	,	(Y) (* * *	17,182	***	O * * * *		**	6,143	5,275	928		
30/ (*) [3] 126 134 15 225 (*) 36 68	Additional tax for tax preferences	100	,	•		-				•	100	1	•		
	vestment credit.	620	, ,	**	(5)		134			£.	28.5		• •		

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, 8Y MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

	Total						S	Size of total	assets					
Major industry, item	active	Zero	\$1 under	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000		\$50,000,000	\$100,000,000	\$250,000,000
	returns	assets	\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$5,0	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	Œ	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: EARTHG AND DRINKING PLACES	_										1			
Number of returns	65,854	2,292	37,650	12,879	9,815	2,043	959	624	33	19	æ	10	CU G	ı
Total assets Notes and accounts receivable, net	6,804,753 843,682		753,867 44,022 60,449	73,555	1,506,867	66,904 66,904	400,361 64,135 15,469	831,021 118,889 11,480	205,507 15,465 7,468	314,576 36,975 14,462	290,811 53,326 26,793	665,791 146,331 47,661	241,181 71,877 4,999	
Cash, Government obligations, and other current assets	920,265		117,065	150,956	228,387	87,554	39,247	112,123	40,291	23,669	23,868	69,263	27,842	
Under investments and loans Depreciable assets Tees Accommilated depreciation	4,827,262		685,973	334,473	1,203,268	206,686	293,426	534,028 186,234	128,538	216,141	201,838	212,500 66,144	30,369	
Other capital assets less reserves?	1 303 307	1 1	25,646	44,113	112,659	71,661	28,068	74,085	18,258	25,385	31,537	27,740	1,514	
Accounts and notes payable	562,054	•	68,362	76,767	127,790	45,883	27,416	69,645	25,742	19,095	47,876	27,485	25,993	•
Mortgages, notes, and bonds payable in one year or	1,592,375	1	136,727	194,351	374,818	180,951	97,426	179,768	17,92	83,586	44,772	192,038	59,996	
Net worth.	2,480,517	*	30,021	280,035	67,720	20,512	13,305	31,572	4,281	13,074	10,242	15,403	1,192	•
Total receipts.	14,760,444	295,303	2,849,379	2,667,669	3,485,320	1,315,917	627,144	1,369,108	315,451	431,701 409,683	53 <b>0,</b> 761 489, <i>9</i> 73	686,182	186,509	1 1
Cost of sales and operations	6,433,736	124,037	1,316,155	1,142,128	1,435,746	514,533	250,442	627,398	12,055	182,944	293,139	339,921	86,238 4,323	1 1
Taxes paidInterest paid	131,043	1,762	14,630	17,345	30,786	13,100	121,62	17,393	4,053	6,547	5,277	8,434	2,595	
Depreciation	51,762	25,012	3,605	6,004	14,605	4,177	4,731	7,032	2,665	3,457	3,226	2,238	,	•
Net income (less deficit)	273,577	-2,510	-20,083	33,935	115,942	31,685	10,760	61,203	15,158	9,085	4,302 7,432	17,994	-3,894	
Net income. Income subject to tax.	425,852 163,939	8,752 9,045	34,826	59,74	124,725	43,229	27,556	58,415	18,314	13,517	3,852	29,265		• •
Income tax, total	12,361	296	*	*	**	*	953	*	923	290	346	1,359		
Additional tax for tax preferences	*		1 1 100	1 1 1 1 1 1 1 1	1 624 0	1 183	(*)	(*)	1 181		330	(*)		. ,
Investment credit.  Distributions to stockholders except in own stock	87,195	£*	16,247	19,729	21,426	5,091	(*)	10,445	(*)	675	199	6,828	921	-
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: MISCELLANEOUS RETAIL STORES							(		ć	į	C r	L	t	
Number of returns	82,020	1,835	33,409	20,408	17,967	5,512	1,778	776 הא ר	09 11 10 10 1	24 242	510 58h	ر 169.705	1,102,425	
Total assets	2,592,313		109,255	235,386	590,283	469,017	323,768	432,669	107,021	66,702	88,476	36,986	132,750	
	1,569,257	1 1	313,248	195,204	375,719	239,621	125,607	149,356	32,020	33,503	56,809	18,92	194,531	•
Other investments and loams! Depreciable sssets.	935,110	1 1	19,755 295,906	55,704	936, 932	630,676	433,876	142,933	157,955	53,563	142,707	123,298	283,282	•
Less: Accumulated depreciation	1,921,179	1	162,899	286,756	470,399	304,155	201, 900	51 826	23,103	22,203	8,307	20,191	33,453	
Other capital absets less reserves	3,835,224	' '	221,098	415,680	774,359	524,980	411,147	595,362	182,924	20,149	155,027	64,801	349,397	
Other current liabilities.  Mortgages, notes, and bonds payable in one year or	100,001	'	47,0%	060,610	100,000	300,031	accept	on the	ע עי	22 444	יולקט ווסר	71.753	565, 300	
More worth	5,514,013	1 19	272,718	152,022	1,342,083	928,504	523,497	589,225	212,571	144,104	307,649	145,318	383,857	
Cost of property used for investment credit	169,248	208	7,226	14,891	29,594	1, 150,027	10,400	2 OB7 1136	7.789.083	575.205	1.414.699	621.454	1.364,375	,
Total receipts	28,375,581	142,989	2,542,322	4,171,809	6,806,226	4,070,463	2,800,053	2,983,078	1,143,497	559,042	1,387,804	459,532	1,308,766	
Cost of sales and operations	19,847,017	2,393	1,687,063	78,958	120,151	70,173	38,556	24,796	16,081	6,696	20,245	7,782	14,097	
Interest paid. Depreciation	346,939	1,336	30,706	18,241	33,996	22,955	37,485	32,951	10,129	4,090	11°	28.0	24,527	
Employee benefit plans	103,329	22	2,652	6,651	20,045	16,129	13,172	12,914	4,022	C)C,2	18 208	17.970	18.948	
Net income (less deficit).	755, 534 969, 285	363	10,899	136,948	235,574	158,959	85,724	103,092	43,233	20,095	60,379	18,807	34,425	1
Income subject to tax	761,611	5,051	59,449 (*)	87,240	176,585	127,039	(*)	43,818	22,168	9,923	29,068	9,297	17,574	
Surcharge	22,116	97 -	€	·	3,109	3,109	- E	6016c	T1277	1 1		, 1	1 262	1
Foreign tax credit. Investment credit.	1,628	(3)	- 25	(*)	(*) 1,130	1,007	754	1,184	643	375	608	385	835	
Distributions to stockholders except in own stock	147,758	(*)	100°Z	24,913	29,203	CO,403	7,077	110,21	ant ic	010 fC		21/10		

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TD STOCKHOLDERS, 8Y MAJOR INDUSTRY—Continued [Money amounts in thousands of dollars]

	Total						63	ize of total	assets					
Major frastry, tem	active corporation return.	Sero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	43	\$50,000,000 \$100,000,000 inder 100,000,000 \$250,000,000	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(01)	-		(13)	(14)
WHOLESAIE AND FETAIL TRADE: WHOLESAIE AND FETAIL TRADE NOT ALLOCABLE														
Number of returns	613	'	<b>*</b> 3	!	317		146		'	'	,			7
Total assets. Notes and accounts receivable, net. Inventories.	591,840 120,856 94,638	1 1 1	***	ફે <i>⊾</i> પ્ર	40,332 7,201 11,928		20,230 20,230 15,875		111	111		· · · ·	111	483,725 92,132 66,628
Cash, G vernment obligations, and other current assets Other investments and loans 1	150,842	1 1	*	הלתי	677		4,138		1 1	, ,				
Depreciable assets	220,605	1 1	**	7,2	323		21,191 8,715		1 1	1 1				
Other capital assets less reserves? Accounts and notes payable? Cother current liabilities	16,626 78,576 77,706	1 1 1	<b>EE</b>	6,0	347 6,883 2,821		(*) 22,812 2,050		111					14,381
Mortgages, notes, and bonds payable in one year or	112,481	1	*	, 4	646		10,455		,	'				
Net worth	309,830	1 1	**	23,	23,294		25,281		11					
Total receipts  Business receipts  Cost of sales and operations	639,209 619,505 451,647	1 ) [	***	219,092 217,662 177,854	092 662 854		142,971		1 1 1					269,526
Taxes paid. Interest paid. Deposition	12,146	1 1 1	<b>*</b> **	, , ,	944 455		1,900		111			111		
Employee benefit plans4	5,529	1	*		*		300		1					
	17,180	111	***	w.45vg	3,269		2,900		111	111			-1-1-1	
Income tax, total Sureharge Additional tax for tax preferences	6,400	1 1 1			680		797		11)					
Foreign tax credit. Investment credit. Oistributions to stockholders except in own stock.	355	111	€				' ' <u>*</u>							18 342 4.125
TOTAL FINANCE, INSURANCE, AND HEAL ESTATE														
Number of returns	428,972	16,076	137,102	70,502	89,893	46,174		24,597	7,259	6,339	2,566	1,211	813	581
Notes and accounts receivable, net.	1,298,161,458	) 1	2,895,772	5,104,304	2,216,329	3,297,432		53,893,342	51,753,347	98,482,501	89,116,637	84,005,816	28,334,797	738,742,122
Librationite Cash, Government obligations, and other current assets Other investments and langual	307,777,411	1 1 .	562,353	844,430	2,178,504	2,398,334		12,852,3357	15,778,852	67,592 28,803,511	74,589	19,280,572	58,237	169,066,127
Depreciable assets Less: Accumulated depreciation	78,035,348	1 1	1,578,695	2,752,283	7,731,635	8,017,776	7,969,484	15,981,687	5,569,335	5,694,778	4,386,132	3,810,626	2,889,358	11,653,559
Other capital assets less reserves2	22,564,056	1 1	556,472	1,117,318	2,953,276	2,827,791		4,589,298	1,551,942	1,703,459	1,140,394	914,127	1,032,155	1,410,476
Other current liabilities	721,871,543	ı	142,856	195,163	564,761	598,591	952,382	15,946,217	32,436,769	70,201,773	64,199,967	57,238,458	80,390,430	399,004,176
Net worth Cost of property used for investment credit	78,835,173 194,362,116 2,210,738	11,826	1,079,574	1,508,755	4,205,333 5,618,991 48,642	5,246,749 5,801,063	5,938,616 5,361,691 26,974	13,229,232	5,295,868 7,313,169 53,587	5,998,749	4,391,712 10,973,910 85,645	3,745,174	4,801,765	23,854,836 98,929,967
Total receipta	164,290,937	1,752,473	2,124,805	1,908,059	4,094,412	3,660,554		8,452,516	5,572,071	9,777,126	9,051,035	980,906,6	14,075,579	196,467,961
Dusliess recipus Cost of sales and operations Taxes noid	43,634,213	337,291	281,177	318,756	2,051,274	1,567,925	1,755,449	3,915,000	2,214,742	3,684,805	3,626,928	2,373,068	6,510,798	52,094,381
Interest paid.	29,685,926	566,294	86,639	114,930	368,930	461,518	561,773	1,478,085	1,352,239	2,688,780	2,460,597	2,282,871	3,037,595	14,225,675
Employee benefit plans	1,476,775	8,180	14,366	11,299	23,114	24,465	25,954	54,847	47,411	92,540	87,943	78,808	128,760	879,088
Net income (less deficit).  Net income	13,014,453		29,721	240,010	447,303	491,562	384,819	776,977	447,018 658,156	738,689	659,136	721,095	1,346,530	6,974,820
Income tax, total. Surcharge	4,292,383	55,479	29,147	178,334	518,920	509, 276	154,533	910,194 356,838	508,250 209,762	322,380	250,030	200,423	618,233	2,061,528
Additional tax for tax preferences. Foreign tax credit.	381		027	770	6,004	10,940k	(5)	79, 24, 2	10,824	977	131	16,997	154	71 71
Investment credit. Distributions to stockholders except in own stock.	91,862	762	104	105	1,184	076	1,042	3,130	2,091	3,479	3,023	3,405	4,880	67,682
	122067 1460	T-10 \$ (15)		72,107	116,70-1		72,710	306,764	404,747	340,744	336,233	440,221	750,027	4,177,110

Table 4.—SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

Column	Major industry, item	active				\$100,000	-			000 000 00	410,000,000	\$25,000,000	_	41 00.000.000	
10   10   10   10   10   10   10   10		returns	Zero	\$1 under \$50,000	_	mder				\$5,000,000 under	wider			under	\$250,000,000
Column		(5)	(6)	(3)	_	(5)	_			000,000,014 (a)	000,000,cz¢				(77)
1,000,000   1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00											(0.7)		(	(27)	(4.7)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	FINANCE, INSURANCE, AND HEAL ESTATE: BANKING			,		)									
1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000		15,130	*		7/9	LY	613	215	4,352	3,709		1,254	531	360	301
1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000	Total assets. Notes and accounts receivable, net	284,884,203	1.1	27,	250 656	1,2	228	165,948	13,324,488	26,859,943		43,530,680	36,726,016 15,474,672	56,268,647 23,656,617	390,391,114 180,051,160
1,000,000   1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Cash, Government obligations, and other current assets	223,525,846	1 1	20,	362	43,5	168	91,303	6,426,964	12,223,948		17,145,442	13,129,613	20,240,783	131,659,673
1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,00	Depreciable assets Less: Accumulated depreciation	9,680,503	11	10,00	195	2000	35	(*)	193,407	442,228	875,524 190,260	771,258 184,901	653,080	911,786	5,818,786
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Other capital assets less reserves?. Accounts and notes payable?	982,141	1 1	2,1	- 172	7.8	156	1,295	13,693	42,139		117,901	92,462	104,562	494,259
1,10,10,10   C   C   C   C   C   C   C   C   C	Other current liabilities	545, 252, 978	1	11,	566	7,0	378	117,125	11,781,043	24, 228, 873		39,344,164	33,010,551	50,482,014	339,094,148
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	nore Net worth Cost, of property used for investment oredit	7,945,770		12,	285	42,1	108	45,150	1,366,419	25,522	99,896	141,253 3,190,835	164,140 2,674,781	309,692	7,188,888
3,13,14,14   ( )	Total receipts	35,617,733	*	24,5	374	9,08	187	7,561	798,419	1,565,519	3,077,062	2,573,365	2,146,693	3,250,042	21,434,017
1,000   277   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000	Business receipts. Cost of sales and operations.	3,933,433	*	73,	316	18,8	317	897	86,581	122,160	276,366	221,710	185,639	2,703	2,645,117
\$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \) \$\( \)	Taxes paid	930,297	**		88	3,1	118	202	21,463	40,677	81,074	67,702	56,834	1.356.125	557,800
2,5797.111 (1)	Depreciation.  Employee benefit plans*	803,050	**	4.14	419	2,1	77.	150	17,376	36,551	67,774	54,582	45,048	63,086	511,168
1,555,175   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	Net income (less deficit)	2,600,245	*3		525	8,11,8	397	-623	117,285	189,883	326,195	229,810	168,829	254,816	1,271,351
1,15,51   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )   ( )	Income tax. total	2,638,439	***	-101	518	100 K	381	1,176	119,995	192,451	330,162	233,328	163,287	258,666	1,361,704
1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000	large	1,255,175	**.	(\$)	002	J	330	300	39,528	77,285	13,608	112,466	79,873	128,090	643,456
1,000,100   (*)	Additional tax for tax preferences Foreign tax credit	165	**				1.1,	1 1	*	(*)	677	# I	유 전	77.7 41	71,
23,5977   4,067   18,424   6,130   4,633   6,735   5,652   4,135   1,666   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1,430   1	Investment credit.  Distributions to stockholders except in own stock	51,242	**	* {		1.6	577	**	32,187	1,083	2,154	1,693	1,549	2,880	41,363
23,957         4,066         18,42L         6,130         8,633         6,735         5,652         4,365         1,606         1,630         21,273,472         2,735,621         1,160         1,630         21,373,475         2,735,631         1,160         1,160         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712         2,135,712															
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	FINANCE, INSURANCE, AND REAL ESTATE: CREDIT ACRUCIES OFFER THAN BANKS														
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Number of returns	58,957	4,067	18,424	6,130		_	5,652	4,363	1,606		818	399	213	87
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Total assets	223,075,715	1 1	355,057	159,167	_		3,900,827	9,112,743	2,579,651		28,240,855	1,309,001	32,469,253	76,897,622
159,033,487	Inventories	542,084	1 1	97,581	(*)			(*)	5,018	(*)		5,885	338	25,002	485,595
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Other investments and loans¹. Depreciable assets	159,093,487	1 )	89,084	104,803		271,131	1460,373	3,401,774	7,513,929	21,940,707	23,690,542	22,309,106	26,949,323	52,072,309
1,325,224         -         24,999         4,3495         39,721         80,726         2,137,64         138,114         1,66,226         31,311,764         21,666,527         2,391,700         24,932,96         4,391,702         31,311,764         21,666,527         2,391,700         24,625,666         27,311,764         21,656,527         2,391,700         24,625,666         27,311,764         21,656,527         2,391,700         24,625,666         27,311,764         21,656,527         22,302,027,842         21,766,777         21,666,277         23,117,712         1,776,566,527         23,027,842         21,626,527         27,027         22,562,662         23,027,842         21,766,777         24,665,878         27,027         20,027,842         21,766,777         21,666,278         27,027         20,027,842         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,766,777         21,777         21,777         21,	Less: Accumulated depreciation	1,418,089	1	19,950	15,521		34,614	32,989	83,161	66,526	161,452	137,901	137,735	139,246	562,668
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Accounts and notes payable	1,329,224	1 1	24,990	43,953	275,841	91,813	80,726	2,730,946	2,231,764	3,566,527	2,358,275	2,391,700	99,405	224,610 18,580,267
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Mortgages, notes, and bonds payable in one year or	136,656,207	1	25,495	33,032	108,849	153,331	379,182	2,943,392	7,381,492	21,455,602	23,027,845	21,786,210	24,582,664	34,782,113
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Morth	21,462,878	1 1	32,121	122,962	173,885	288,480	368,091	960,134	758,973	1,771,615	1,014,152	1,098,327	2,170,797	12,679,052
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Cost of property used for investment credit	361,742	*	(*)	(*)	853	696,5	1,686	7,637	7,864	10,509	8,889	26,590	77,562	276,361
965,029 3,838 (*) (*) (*) (*) (*) (*) (*) 28,532 (*) 5,650 40,668 5,049 58,883 9,11, 12,71,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11, 12,11	Business receipts	18,506,035	151,842	55,317	45,128 9,003	84,098	115,933	634,099	1,125,424	210,361	1,995,867	1,929,642	1,849,424	2,252,204	6,771,235 2,681,108
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Taxes paid	965,029	3,838	(*)	3 306	(*)	(#)	(*)	28,532	(*)	5,650	40,688	5,049	58,883	807,783
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Interest paid Depreciation	9,916,523	76,886	14,738	7,169	36,687	82,353	147,218	361,130	520,391	1,270,633	1,229,362	1,182,546	1,396,779	3,590,631
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Employee benefit plans'	124,019	108	786	(3)	887	1,682	3,972	7,797	5,933	12,729	13,208	12,327	13,337	50,560
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Net income (less deficit)	1,326,526	27,797	17,845	1,415	12,489	89,713	66,374	144,853	21,936	72,048	74,475	73,046	110,267	271,603
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Income subject to tax	1,154,919	22,158	10,335	10,247	34,718	68,521	36,037	130,409	52,600	99,673	98,277	96,994	101,679	329,159
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Surcharge	42,853	679	·*	(5)	342	1,448	2,878	4,538	1,829	3,727	4,039	4,329	4,583	14,41
445,730 36,831 17,591 3,964 9,342 84,332 12,637 17,159 10,608 17,592 19,568 18,657 24,171	Foreign tax credit	607,7	· H r		- (*)	*	1 55	1 5	(*)	(*)	276	795	501	, m 5	5,655
	Distributions to stockholders except in own stock	445,730	36,831	17,591	3,964	9,342	84,332		17,159	10,608	17,592	19,568	18,657	24,171	173,278

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

8Y SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

	Totsl						63	ize of total	sesets					
Major industry, item	sctive corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)		(10)	(11)	(12)		(14)
FINANCE, INSURANCE, AND REAL ESTATE: SECURITY AND COMMODITY BROMERS, DEALERS, EXCHANGES, AND SERVICES														
Number of returns	4,015	(*)	1,036	610	756	413	390	550	92	63	28	13	21	6
Total assets	13,980,046 6,300,235	t t	19,081	7,888	29,513	147,925	259,646	1,243,471	627,211	1,027,032	944,474	874,264	3,377,549	5,299,274
Inventories. Cash, Government obligations, and other current sesets Other investments and loans.	18,790 5,233,568 1,614,349	1 1 1 1	7,727	19,843	28,341 32,123 6,135	56,460	138,107	561,950 158,134 37,578	189,628 94,357	259,582 113,156	338,831 61,650	275,621 275,621 25,281	1,394,465	1,943,013
Less, Accumulated depreciation	107,526	à.	3,584	1,135	2,058	3,536	2,292	12,602	5,054	18,961	12,405	8,597	33,350	3,952
Other capital assets less reserves? Accounts and notes payable? Other current liabilities	45,950 8,279,763 2,397,490	1 1 1	9,166 9,22	10,827	258 33,896 8,182	2,030 61,555 8,007	858 118,438 5,590	5,430 696,691 81,068	2,533 364,453 54,971	7,122 622,061 84,756	3,915 624,663 102,846	10,169 532,853 100,592	2,122,367	3,082,793
Mortgsges, notes, and bonds payable in one year or	562,431	1	(*)	(*)	(*)	(*)	(*)	040,070	879*57	50,834	53,888	23,596	171,871	137,127
Net Worth Cost of property used for investment credit	56,030	*	(*)	160,02	(*)	(*)	(*)	4,768	3,263	5,450	4,922	6,390	8,788	20,239
Total receipts	3,644,831	<b>E</b>	25,256 (*)	37,102	87,266 17,374	82,970 (*)	147,166	106,329	240,587	382,367	258,588	252,086	746,288	917,858 61,800
Cost of sales and operations.	106,755	***	669	1,084	2,444	2,674	3,549	13,281	7,985	12,805	2,384 8,152 30,227	7,285	23,786	22,103
Interest paid Depreciation Employee benefit plans*	38,228		(*) 352 (*)	301	2,040	1,888	4,367 931 3,806	3,919	1,624	3,901	7,277 4,773 7,013	3,330	8,527	9,037
Net income (less deficit)	180,400	**	-4,662	105	5,380	5,527	6,643	28,914	267,52	64,079	17,241	11,684	5,859	73,612
Income tablect to tax.	326,666	Œ	: : :		7,025	10,649	**	50,528	37,928	39,562	25,312	17,495	22,892	79,450
	14,322	** '	*	· (*)	*	·*	· (*)	2,157	*	1,747	1,135	27.75	1,941	3,707
Foreign tax credit. Investment credit. Distributions to stockholders except in own stock	994 1,851 50,508	***	(*)	- (S)	***	(*)	****	(*) 222 4,304	7,530	138 6,417	130 213 1,863	228 57 2,446	73 207 11,281	359 865 13,184
FINANCE, INSURANCE, AND REAL ESTATE: HOLDING AND OTHER INVESTMENT COMPANIES														
Number of returns	30,401	1,254	12,015	3,637	5,417	3,016	1,806	2,192	375	288	17,8	60°t	87	57
Total assets	83,807,049 5,191,850	1 1	205,766	262,227	845,541	1,064,339	1,273,866	4,601,065	2,587,554	4,458,094	5,239,044	7,955,323	12,986,725	1,508,762
Inventories	25,059 8,550,039	1 1	54,748	66,699	199,819	229,987	(*) 260,132	(*) 890,655	(*)	6,614	2,772	7,624	3,306	2,676,527
Other investments and loans*	1,863,532	1 1	16,439	135,438	33,154	575,611	58,368	2,806,495	1,610,886	2,821,515	3,613,492	390,440	53,595	294,727
Other capital assets less reserves <sup>2</sup>	1,018,000	1 1	16,363	3,609	58,687	51,956	106,532	225,258	89,383	34,143	27,69,68	132,551	55,942	32,825
Accounts and notes payable Other Current liablities.	4,602,045 2,034,218	1 1	31,174	15,448	53,781	82,331 22,577	85,176 51,905	502,508 75,758	230,765	370,402	171,136	389,183	646,463	1,732,472
more-general control of the Worth.	5,089,189	1 1	17,547	16,477	59,336	138,548	168,996	498,467	1.782,956	3,391,873	573,817	933,007	778,573	1,064,388
Cost of property used for investment credit	25,043	250	(*)	(*)	(*)	*	(*)	6,623	070,60	2,750	2,150	010,1	455	6,748
Notal receipts	639,772	73,400	69,626 4,364	0TO***	6,918	18,230	127,346	35,260	52,521	81,042	55,062	38,814	17,664	310,707
COST OI SALES AND OPERATIONS	120,778	2,021	3,199	1,855	4,825	6,074	7,703	17,539	2,67	26,13	12,732	25,910	7,360	28,532
Interestation Depressation Employee benefit plans*	486,278 82,012 16,132	5,463 536 (*)	1,249	2,612 536 (*)	2,830 (*)	2,359	12,142	11,201	7,648	38,672 8,222 2,298	10,865	12,003	3,136	19,655
Net income (less deficit)	4,677,585	52,976	1,050	13,434	21,545	40,622	56,771	234,248	144,156	219,646	229,621	400,149	627,461	2,635,906
Income subject to tax.	616,640	20,065	11,663 (*)	10,400	26,936	38,294	37,227	132,120	25,013	30,514	17,087	18,266 20,23	15,885	60,763
Surcharge Additional tax for tax preferences	17,538	582	*	777	365	783	998	810 <sup>4</sup> / <sub>*</sub> )	(*)	2,693	1,590	1,829	751	1,603
Foreign tax credit.  Investment credit.  Olstributions to stockholders except in own stock	20,922	27.192	**; **;	(*)	(*) (*) 23.975	(*)	(*) (*) 26.777	4,530 89 158,509	1,931	1,652	1,196	2,674	7,482	97.9 366 2.817.163
	statements and	]  S	otion of the	Sample and	Limitations	of the Data.	"	100100-		) col(c)				

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued

[Money amounts in thousands of dollars]

	Tota1						N	Size of total	asseta					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	_	(5)	(9)	(7)		(6)		(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE CARMERS														
Number of returns	5,883	*	1,335	537	628	187	760	311,115	356	315	178	911		121
Total asseta	3,923,569	1-1	3,166	7,130	102,038	167,650 20,639	330,606	2,690,361	2,482,967	4,823,338 94,230	6,293,898	8,298,80		3,214,830
Inventorieg Cash, Government obligations, and other current assets Other trustments and lanns!	36,195,241	113	6,813	14,395	48,084	78,942	164,832	1,189,338	915,798	1,546,069	1,834,840	2,020,328		24,056,806
Anveance and the second and the second and depreciation	3,981,890	11	2,762	10,789	3,427	2,500	7,017	96,271 14,856	52,031	144,385	156,359	242,661	22,073	2,974,632
Other capital assets less reserves? Accounts and notes payable?	173,165	1.1	1,325	2,570	730	68 19,636	32,692	11,692	1,044	7,847	2,582	6,845	2,243	136,172
Other current liabilities	32,396,454	1	807	2,015	10,080	12,223	32,757	387,711	450,046	1,13,241	1,316,761	1,872,644	4,153,468	23,044,704
Net Working	1,901,256 38,013,115 387,387	11(*)	3,914	19,525	45,802	89,948	175,056	1,218,378	806,035	56,031 1,282,014 6,323	1,589,431	28,501 1,539,516 10,829	3,632,240	1,643,468 27,611,256 331.956
Total receipts	77,250,474	E	28,688	627,67	77,154	87,112	271,677	1,405,276	1,348,979	2,492,308		3,925,565	6,350,906	57,775,951
ga receipta.	63,486,368	<b>**</b>	5,538	5,442	20,372	79,774 27,163	249,416	1,244,378	1,218,831	2,235,028,		3,476,532	5,483,771	29,747,480
Taxes paid	1,686,457	EE?	277	1,104	731	1,335	7,077	4,464	2,923	10,245		7,77	13,215	385,060
Depreciation. Employee benefit plans*	456,519	<b>E®</b> :	43	1,032	1,007	597	1,153	7,036	6,646	10,055		28,809	43,731	428,246
Net income (less deficit)	3,081,707	€€	2 501	3,359	6,431	2,252	5,644	6,283	6,385	39,946	_	59,433	179,701	2,724,161
	2,795,791	***	12/2	1,072	6,789	3,566	7,091	48,088	36,509	45,349		56,113 26,846	157,579	2,370,137
Surcharge	127,123	* *	(s)	(5)	16	59	218	1,972	1,621	2,015		2,434	7,223	108,741
Additional Tax for tax preferences Foreign tax credit Thusekiment credit	67,478	111	1 1 1	*	*	- (s)	(£) (S)	1767	87	67	_ 17 571	298 362	2,683	64,305
Distributions to stockholders except in own atock	1,013,191	•	(*)	*	(*)	1,574	2,117	7,348	7,104	12,827		28,033	70,854	828,300
FINANCE, INSURANCE, AND REAL ESTATE:														
Number of returns	30,343	685	14,655	6,042	5,969	1,937	665	322	38	23	9	п	R	
Total assets	4,447,112	1	246,590	427,001	914,312	681,028	213,767	587,096	231,350	338,550	238,578 61,370	83,238	238,163	1 3
Notes and accounts receivable, heterorical Inventories	(*)			***	100 001	(*)	- 50	(*)	(*)	(*)	- 430 47	(*)	(*)	
Cash, Covernment obligations, and other current assets Other investments and loans	1,036,411 859,877	1 1	22,448	66,74 806,74	107,087	137,965	76,958	11,078	30,555	75,134	79,353	14,985	157,306	8 1
Usprediable master	217,417	· ·	21,650	26,741	55,276	30,526	16,744	19,052	6,059	10,058	15,134	14,518	1,659	, ,
Other capital assets less reserves <sup>2</sup>	2,075,149	' '	3,690	199,341	453,646	325,638	250,043	312,885	139,796	167,534	65,067	14,073	1,2,2 10,2	•
Other current liabilities	159,625	•	20,773	0,000	24,470	43,74	117,0	17 202	44,043	26,385	04%,441	/TO,02	190,000	1
more.	354,859	• •	17,925	137,511	292,265	217,489	27,164	173,245	761°15.	19,072	10,13	19,147	114,150	1 1
Cost of property used for investment credit	17,641	' ' ह	1,896	678	8/0/2	2,065	1,218	2,775	127,753	100,000	145.727	39,336	67.028	1
Total receipta	3,553,763	45,269	750,57	519,180	809,871	772,959	348,851	366,594	117,750	191,144	148,582	31,195	13,121	
Cost of sales and operationsTaxes paid	85,156	(*)	11,338	10,228	17,946	9,731	9,812	8,909	3,343	5,3%	4,309	2,192	1,310	
Interest paid	62,616 60,630	333	2,203	8,752	1,091	7,172	2,872	5,311	1,617	4,143 4,143 6,00	2,524	1,945	1,285	
Employee benefit plans	2/0 720	332	8,119	78.6	10,081	7,656	אסדיין.	73 202	15 3/6	000°0T	20.00	067.2	7 8/1	1 1
Net income (less deficit)	307,626	38,6	28,722	26,950	64,118	38,918	27,428	47,272	15,837	21,594	22,546	2,490	178,	1 1
Income aubject to tax. Income tax, total.	85,190	1,103	17, (*)	5,295	T80(*)	(*)	(*) (*) (*)	19,610	(*) (*)	9,616	11,316	586	59	1 1
Additional tax for tax preferences	1 1	1		<u>'</u>	) 3	;	3		) (3	1 8	ì	1	١.	1
Foreign tax credit	25,25	· •	ר (S)	(5)	(*) 63 10 750	- 13 ° °	45	229	(£) (3)	130	101	121	2.765	
DISTRIBUTIONS TO HUNCKHOLDER EXCEPT. IN OWN BUCKASTORE EXCEPT. THE OWN BUCKASTORE EXCEPT.	pro stromototo	for Ilboord	of the	Cornele and	106/404	The Bote	(4)	74760			2004		20162	

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MAJOR INDUSTRY --Continued (Money amounts in thousands of dollars)

	Total						S	Size of total	assets					
Ma, or industry, item	active corporation returns	Zero assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)		(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE: Number of returns	284,243	9,770	89,172	53,337	68,377	33,480	16,671	11,703	1.085	977	%6	C.	6	u
Total assets  Notes and accounts receivable, net.  Inventories Cash, Government obligations, and other current assets Other investments and loans'.  Perceitable assets	88,459,097 8,266,894 465,174 10,537,657 8,173,815 56,441,049		2,042,203 188,357 12,526 310,526 176,669	3,866,152 325,227 12,712 511,684 286,344	693 136 031 156 654	11,671,037 1,074,406 37,758 1,635,278 932,413		22,334,118 1,895,631 1,895,631 2,622,700 2,009,922	7,303,036	6,720,127 754,973 774,973 898,447 654,276	4,629,108 457,567 65,866 419,446	2,842,456 294,623 15,105 146,546	2,860,093 436,453 23,115 329,458 385,030	1,720,268 256,047 46,781 39,684 48,177
Less: Accumulated depreciation.  Other cepital assete less reserves* Accounts and notes payable* Other current lishillitee	16,926,836 18,911,500 14,541,802 2,808,559		690,413 509,582 339,015 85,733			2,717,456		4,122,663	1,371,536	1,249,896 1,297,432	786,687	556,159 502,025	745,333	522,610 251,538
Morigages, notes, and bonds payable in one year or more work.  Net worth.  Cost of property used for investment credit.	41,518,790 22,178,185 246,880	*	549,344 717,454 4,580	1,304,413	3,895,697	4,738,008 3,846,150 21,786		11,641,500	4,023,333	3,587,976	2,543,198 746,022 23,943	1,473,019	1,260,646	1,141,913 1,18,300 1,18,300
Total receipts  Business receipts Cost of sales and operations Taxes paid. Interest paid. Depreciation	18,515,600 7,852,044 2,147,948 2,047,591 2,964,056 2,257,277	273,514 93,489 25,246 35,001 42,635 29,813	1,375,809 853,246 165,681 111,280 59,074 75,386	1,196,862 571,885 131,575 132,452 101,175 110,444	2,694,721 1,046,532 285,635 323,892 294,682 316,229	2,438,328 903,538 156,079 293,455 358,152		3,773,917 1,603,121 401,115 462,398 799,120	1,038,669 425,717 116,620 112,246 251,031	1,204,604 567,767 209,616 113,141 247,667	796,400 374,592 160,022 75,441 161,307	630,347 322,287 168,905 51,268 112,88	571,625 155,234 81,865 39,735 82,699	219,367 71,994 16,233 25,492 61,065
Employee benefit plans Net income unit cless deficit) Net income united to tex Traces euliget to tex	79,451 1,443,093 2,513,921 2,004,149		7,795 43,648 137,764 89,100	5,553 117,843 174,895 134,158	8,724 340,323 470,408 394,340	10,033 317,152 443,328 359,538	9,524	14,728 242,102 487,532 388,000	46,820 132,558 98,096	5,182 59,180 130,457 105,175	2,353 34,514 75,770 50,724	1,679	5,278 5,278 19,860 45,912 41,405	2,901 2,901 2,902
	47,140 47,140 224 687 8,611 592,567		443	32,899	(*) (*) 1,083 66,211	7,210 7,210 (*) 838 69,885	7,533 (*) (*) (*) (*) 46,585	12,932 12,932 48 560 2,111 76,874	(*) 2,645 3,645 (*) (*) 525 26.799	47,645 4,099 64 64 561	22,116 1,969 27 20 10 10 15,003	15,852 1,366 35 83 862	21,260	851
TOTAL SERVICES														·
Number of returns	261,640	8,121	152,263	36,345	35,175			5,237	552	290	86		34	п
Notes and accounts receivable, net. Inventories Cash, Government obligations, and other current sasets Other investments and loans! Depretable assets	25,397,762 9,296,430 2,414,135 7,189,614 7,378,588 36,844,938	11111	2,358,698 404,917 122,130 518,053 152,178	2,578,523 463,653 109,546 457,705 174,998	5,464,998 994,328 207,370 853,442 474,206	5,442,753 918,384 192,892 709,849 444,080	5,292,115 800,052 162,864 616,200 409,639	10,191,005 1,573,299 343,603 1,096,503 1,030,270	3,736,246 554,945 118,372 410,325 (*)	4,349,846 853,991 89,927 555,879 793,348	3,409,045 566,607 84,438 401,080 812,570	2,509,783 626,411 60,946 293,598 532,349	5,150,737 592,158 151,813 580,865 1,030,760	4,914,013 947,685 770,234 696,115 1,019,206
Less: Accuminated depreciation Other ceptial assets less reserves? Accounts and notes payable? Other current liabilities	14,009,377 3,495,742 12,247,506 4,161,576		1,030,617 83,103 647,691 224,548	1,008,385	1,976,170			2,613,801	(*) (*) 830,939	274,174	191,660		975,659 114,454 642,528	1,276,286 477,716 167,394 757,690
Morrgages, notes, and bonds payable in one year or Net worth. Cost of property used for investment credit.	16,286,435 17,854,073 1,875,139	3,578	371,711	500,987 965,547 92,471	1,243,094	1,486,140	1,875,865	3,317,240	1,218,269	1,238,825	1,132,601	744,893	1,890,120	1,266,690
Total receipts  Dusiness receipts  Dusiness and operations  Takes paid  Dureret paid.	60,036,636 57,217,736 32,861,148 2,018,844 1,429,672		8,377,380 8,119,617 4,175,862 250,456 45,723			6,396,974 6,156,803 3,645,099 235,751 129,435			2,829,359 2,628,493 1,573,575 103,627 94,486		2,745,888 2,597,866 1,722,992 72,378	ਜੌਜੰ		2,697,090 2,469,576 1,425,024 68,554
Depretation Employee benefit plans* Not income (lass deficit)	3,761,680 611,383 1,653,105					365,991			261,693		184,663			287,877
Net income subject to tax Income subject to tax Surcharee	3,334,553 2,635,724 1,115,242	25,726 26,726 22,005				267,173 356,920 281,081 104,710			115,393 183,125 164,672 80,246		133,009			6,972 159,582 156,883 82,652
Additional tax for tax preferences Foreign tex credit	29,802					(*)			(*) (*) 94 3,877		7,381 6 9,525 2,594			7,465 2,702 2,992
ביים איני של מיים ביים ביים ביים ביים ביים ביים ביים	272,400	44,410	69,048	39,185	-11	968*09		65,974	27,003	50,317	39,174	8,576	- 11	700.57

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued
[Money amounts in thousands of dollars]

	Total							Size of total	assets					
Major industry, item	active corporation returns	Zero	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000	\$100,000,000 under	\$250,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)			(12)	(13)	(14)
SERVICES: HOTELS AND OTHER LODGING PLACES														
Number of returns	17,524	(*)	4,354	3,234	3,942	2,752	1,636	1,085	115	87	7.7	4	7	82
Total assets  Notes and accounts receivable, net Inventories Cash, Covermment oblisations, and other current assets	9,346,181 586,991 107,382	1111	100,823	236,938	640,281 30,228 6,277	943,076 44,225 7,915	1,143,646	1,975,221 102,840 18,717	783,200	677,616 42,371 5,049	810,858	462,188 25,866 7,339	562,256 30,539 2,136	1,010,078
Other investments and loans <sup>1</sup> Depreciable assets Less: Accumulated depreciation	1,203,039 8,127,691 2,804,845	3 1 1	6,582 124,099 77,033	254,106	25,181 668,268 269,995	51,405 929,010 356,810	51,690 1,227,804 433,182	1,937,630	80,005 697,112 239,209	84,820 817,363 172.084	204,935	325,978	255,252	214,935 766,675 258,015
Other capital assets less reserves? Accounts and notes payable? Other current liabilities	1,107,063 1,284,850 387,657	111	11,617	42,848 42,848 13,940	103,134	187,344 94,023 23,485	138,600	238,844 314,511 80,446	81,679 154,052 42,271	83,309 64,366 36,437	71,713	47,166 44,441 18,622	35,432 67,424 18,279	66,125 92,222 27,633
Morigages, notes, and comes payable in one year or Net worth.  Cost of property used for investment credit.	4,216,241 2,681,798 161,074	*	37,016 3,395 (*)	79,203	255,263 187,829 8,687	448,681 275,397 9,335	656,005 171,302 5,824	1,012,764 419,065 30,366	316,798 233,940	292,367	302,228 272,381 12,357	241,604	224,948 225,794 18,615	349,364
Total receipts  Dusines receipts Cost of sales and operations Taxes paid Interest paid Depreciation Employee benefit plans*	5,806,293 5,457,407 2,667,379 340,990 305,043 439,497 21,059	******	204,731 197,448 96,732 13,198 2,530 8,115	360,835 349,860 163,118 22,017 6,219 16,503	516,847 481,897 211,439 33,474 22,720 37,629	480,861 458,566 192,851 34,325 29,825 51,019	563,312 538,836 231,453 38,559 49,555 60,888	1,178,332 1,109,275 529,192 72,107 77,008 104,702	418,294,385,814,294,704,19,29,31,782,23,810,23,810,23,810,23,810,23,810,23,810,23,810,23,810,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,18,23,	320,360 290,216 139,254 21,519 17,887 23,283	464,368 429,238 223,673 18,991 23,265 22,722	281,931 271,044 147,143 12,650 13,330 20,330	207,702 186,680 104,729 11,396 11,407 11,883	760,969 718,614 410,666 31,984 22,287 47,775
Net income (less deficit)  Net income Income subject to tax Income tax, total Surcharge	257,678 422,639 300,505 133,417	***	8,475 7,521 2,280 471	6,513 19,310 5,738 (*)	23,396 50,632 21,751 (*)	30,454 45,956 23,081 (*)	23,182 39,566 22,117 (*)	35,642 73,814 57,370 25,356	18,199 30,746 24,104 (*)	12, 613 11, 721 17, 784 8, 920	18,753 35,696 31,877 16,675	9,961 11,989 11,189 5,883	13,362	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2
Additional tex for tex preferences Foreign tax oredit. Investment credit. Distributions to stockholders except in own stock.	8,056 8,056 7,645 89,839	: *: *: *	**	£	(") - 303 10,037	(*) - 408 13,792	(*) - - (21 13,043	(*) (*) (*) 967 10,434	(*) 730 2,902	990 379 7,328	7,609 674 3,539	530 1,216 642	494 301 464 4,720	2,907 112 1,965 12,225
ODDITY POP. TENDONIS CENTY ADD												•		
Janvier of returns	36,584	1,258	22,850	5,439	4,767	1,443	783	312	(*)	100	20	•	1	٠
Total assets Notal assets Invertories	3,470,973 606,545 214,775	1 1 1	409,970 45,727 16,175	384,737 66,506 16,884	727,519 123,228 32,634	471,702	339,998 68,841	577,913 98,118 35,092	***	124,133	169,676		137,128 33,643 28,212	
Cash, Covernment obligations, and other current assets Other investments and loans* Depreciable assets* Less Accumilated depreciation	476,455 311,320 2,931,115		60,076 18,800 533,610	56,848 19,587 384,613	103,172	52,664 37,106 376,605	262,961	74,483 80,331 392,583	£££3	19,800 50,751 29,051	12,973	1 1 1	22,927 8,801 69,605	
Other capital assets less reserves Accounts and notes payable Other current liabilities	191,819 628,910 232,814		88,822 32,553	11,143	48,293 137,601 37,720	41,122 79,117 29,355	23,751	37,042 37,042 101,150 41,312	***	5,209	8,528 19,910 11,798		21,534	1 1 2 1
Morregages, notes, and bonds payable in one year or more more.  Net worth.  Cost of property used for investment credit.	728,362 1,627,265 117,385	111	80,613 132,758 16,498	79,606 169,003 22,414	183,050 328,844 19,744	78,746 259,559 10,603	46,743	152,832 245,017 13,297	***	26,532 50,953 2,188	31,441	111	10,859	
Total receipts Business receipts Cost of sales and operations Taxes paid	6,118,846 6,016,723 3,285,224 214,652	52,329 50,388 26,886 2,190	1,319,022	767,441 756,301 388,153 26,072	1,213,746 1,195,951 634,439 42,638	760,167 745,463 424,973 29,364	502,297 494,556 287,786 17,343	759,765	£\$\$\$	87,959 78,821 48,581 2,299	231,942 229,759 138,277 8,130		230,204 228,605 126,621 6,239	
Interest pad Depreciation Employee benefit plans*	66,652 265,896 40,955	631 2,178 (s)	9,672 53,332 2,365	7,311 33,847 3,926	14,299	7,887 29,646 5,013	23,501	35,945	***	3,105 2,872 457	3,251		1,387	
Net income (less deficit)  We income Income subject to tax Income tax, total	213,418 283,272 211,338 82,952	2,884 4,393 3,522 1,288	13,876 41,966 17,955 4,131	19,432 29,831 17,601 (*)	46,908 58,884 35,052 (*)	24,556 30,965 26,824 (*)	24,406 28,427 27,057 (*)	30,609 36,471 33,109 (*)	****	3,046 3,555 1,611 811	16,677 16,677 16,613 8,688	1111	24,403 24,403 24,403 12,869	
Ourcharge Additional tax for tax preferences Foreign tax oredit. Investment credit	6,094 - 241 4,032	*	35	(*)	(*)	(*)	(*)	(*) (*) 567	* *	71	230		1,170 11 380	
Distributions to stockholders except in own stock	58,790	*	11,058	5,417	16,919	6,313	2,471	3,201	*	2,332	3,677	1	6,173	

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

8Y SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY -Continued

[Money amounts in thousands of dollars]

\$\frac{1}{4}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac	of total assets  (8) (9) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	1,395   1,500,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,00	Company   Control assects
		\$10,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,000,000 \$25,00	\$1,000,000 \$25,000,000 \$30,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100

ACTIVE CORPORATION RETURNS

Table 4. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,
BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRY --Continued

[Maney amounts in thousands of dollars]

								tokot oo						
	Total active				42.00		2		assets					
Major industry, item	corporation	Zero	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(£1)	(14)
SERVICES: AMUSEMENT AND PECFERATION SERVICES														
Number of returns	35,535	1,171	18,205	5,313	6,265	2,358	1,228	816	8	53	7	3	5	5
Total assets  Notes and accounts receivable, net Inventories  One Transmiss of the American and other entrept assets	9,801,660 990,437 872,511	1 1 1 1	263,986	386,554 42,394 15,280	956,070 71,422 117,88 14,75	801,068 72,576 22,449	840,663 64,726 17,380	1,694,676 170,578 55,588	657,179 55,564 20,524.	814,858 66,932 14,946 86,220	476,873 80,033 20,609 62,478	207,649 28,163 978 29,373	591,814 23,568 16,422 57,705	2,110,270 291,718 647,644 337,215
Other investments and loans Depressible assets Depressible assets Less:	1,448,776 6,462,564 2,855,820	111	279,193 279,193 173,316	18,483 443,213 255,139	82,337 960,316 487,750	64,174 726,364 309,418	38,737 827,560 351,416	1,239,777	%,319 411,575 140,807	115,843 599,933 253,943	85,146 230,708 108,451	33,158 144,493 62,399	246,950 294,599 95,448	488,509 304,833 103,347
Other capital assets less reserves <sup>2</sup> Accounts and notes payable <sup>3</sup> Other current liabilities	1,004,904	1 1 1	21,168	37,845	102,855	108,511	133,841	236,062	83,562 97,121 25,249	217,538	52,160 96,261 38,239	27,301 27,370 36,887	23,503 58,448 21,767	48,322 361,744 404,670
Mortgages, notes, and bonds payable in one year or nove the worth.	3,002,029		41,130	84,151	275,238	248,888	381,937	505,353	192,631	266,325	1,6,041	93,717	235,570	531,048
Cost of property used for investment credit	9,306,940	(*) 52,556	5,575	8,857	1,111,043	23,069	9,748	58,271	10,104	13,006	6,189	126,305	252,046	14,328
Bushes receipts Bushes receipts Gost of sales and operations	7,589,729	27,970	382,407	285,920	502,243	389,377	281,651	1,438,344	438,207 229,173 22,745	232,647	260,107	108,221 72,795 8,381	224,396	1,068,045 662,966 18,635
Jakes para Interest pata Depreciation Fmloves benefit plans*	239,081 605,584 605,784	3,557	24,039 7,165	31,124	10,409	20,267	26,237	109,196	12,211 34,670 5,655	20,359	9,644	8,369 7,877 860	10,393 10,799 930	50,467 166,570 7,761
Net income (less deficit) Net income	197,033	7,702	28,237	8,001 26,177	28,455	22,216	12,904	89,970	30,816 57,397	45,618 53,789	28,023	1,791	13,088	-65,990 30,799 30,331
Income subject to tax. Income tax, total. Surchare	193,688	3,556	1 (**) **)	***	7.5.(*) (*) (*)	(***)	***	53,631	70,161	26,039	12,079	\$ 2	41.54.8 41.4	15,875
Additional tax for tax preferences Foreign tax credit Full Wrestment credit	4,147 6,559	<u> </u>	7 22 1	(*)	(*)	(*)	. (80]	307	07/2	250 250 681 681	727 7296	77 - 25	55 17.5	2,565 624 19.061
SERVICES: OTHER SERVICES Number of returns	48,119	1,511	29,789	5,937	5,736	2,696	1,449	862	79	39	13	7	Н	ı
Total assets	7,547,876	1 1	435,557	426,738	913,166	943,614	967,464	1,618,885	538,374	645,798	437,031	514,783	106,466	
Inventories Cash, Government Obligations, and other current assets	243,164	1.1	15,007	12,819 95,599	176,143	148,372	35,632	50,037 196,505	13,506	24,248	5,678 42,551 1980 111	1,85 1,85 1,85 1,85 1,85 1,85 1,85 1,85	17,180	
Under investments and loams Depreciation Less: Accumulated depreciation	1,046,413 3,601,497 1,021,026	1 i t	109,623	259,903 109,050	459,493 171,380	535,700 170,931	593,463	820,918 199,225	223,704	198,541	25,606	98,558	161,11	1-1
Other capital assets less reserves? Accounts and notes payable?	1,535,403	1 1	120,082	16,154	62,784	63,438	73,876	307,502	30,575	123,210	71,247	17,735	31,593	1 1 1
Mortgages, notes, and bonds payable in one year or more Net worth	2,054,077		47,871	67,763	168,485	294,427	378,794		180,212	151,942	174,928	101,938	1,458	3 1
Cost of property used for investment credit.	11,669,139	(*) 162,764	2,202,302	1,343,764	1,851,137	13,508,504	1,158,394		504,448	538,846	240,009 240,009 215,558	246,228	52,774 13,502	
Guarness receipts Cost of Sales and operations. Taxes paid.	6,461,880	107,906	912,708	725,121 40,175	1,017,202	905,777	705,116		331,377	332,387	167,724	101,924	10,049	
Interest paid Depredation Employee benefit plans*	165,116 250,054 229,471	1,775 3,636 1,928	29,927	8,574 25,438 25,859	17,511 39,942 41,999	33,569	88,85 13,61 14,24,1		10,679	12,166	7,123	7,755 6,729 2,181	1,442	1 1 1
Net income (less deficit).  Net income Income subject to tax	263,823,553,227	9,796	16,464 82,477 42,758	25,440	50,711 94,522 70,100	48,725 74,178 63,612	37,739	28,769	19,757 24,852 23,818	16,034	-3,823 9,688 7,538	4,234	25,22 29,23 26,23	
Income tax, total	169,831	69,209	EE	EE	1,698	EX.	<b>E</b> *		EE:	7,657 830	352	184	588	(
Additional Law for tax preferences  Foreign tax credit  Investment cedit  France and another law controllers	(*) 2,450 3,989	(*)	(*)	170	767	(*)	(*)		(*) 916 (*)	125 55 5 23 55 55 55 55 55 55 55 55 55 55 55 55 55	138	250 706 707	954	111
The state of the state of the total control of the total	tatemente and	for Whatem	17,000 the	Comple and	Timitations	othoro	29000	11		2/262				

Foutnotes at end of table. See text for explanatory statements and for "Description of the Sample and Idmitations of the Data."

ACTIVE CORPORATION RETURNS

Table 4. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, COST OF PROPERTY USED FOR INVESTMENT CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS,

BY SIZE OF TOTAL ASSETS, BY MAJOR INOUSTRY—Continued

[Money amounts in thousands of dollars]

Major industry, item corporation returns  MAIURE OF BUSINESS NOT ALLOCABLE 898	ass ass		-	\$100,000	\$250,000	\$500,000 \$:	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$50,000,000 \$1.00,000,000	000 000 000
(5)	(0)	\$1 under \$50,000	\$100,000	mader 0 \$250,000	\$500,000	00		\$10,000,000	\$25,000,000		\$50,000,000 \$100,000,000	\$250,000,000	\$250,000,000 or more
	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(15)	(13)	(14)
							)						
	_												
	(*) 868		(*) (19	(#)		17		1	7	1	1	1	ı
	077,710	- 5,1	5,149 (*)	<b>*</b>		78,612		1	16,539	1	1	1	1
_	45,842		*	**		30,485		1 1	8,691	1 1	1 1	1 3	1 1
Inventories	13,139		33 (*)	-		10,082		1	30	ı	ı	1	1
	.657	_	*	(*)		(*)		1	88	1	ı	1	ı
	30,434	1,1	1,500 (*)	*3		14,570		F	12,344	1	1	1 (	1 1
	14,072	ı	_	<u> </u>		100,4		)	1,004		1		
	7,487	- 1,5		(*)		5,346		ı	559	1	1	1	1
:	51,252	- 2,7	2,793 (*)	*:		32,798		1	8,158	ı	ı	1 1	
<u>-</u>	7,774	1	_	*		*)		1	71767	1	'	_	
Mortgages, notes, and bonds payable in one year or				(8)		(*)			1 868		'	1	3
_	25,00,01		*	*		21.728		1	4,241	1	1	1	ı
Net World	2,547			· ·		*		1	1,500	1	1	1	1
7		_	(*)	(*)		(*)		1	49,051	1	,	1	ı
Total receipts	(*)	_	2.896 (*)	*		*		1	48,965	1	1	1	1
	225,124 (*)	_	_	*		*		ı	777,474	1	1	1	1
		_	_	*		5,010		ı	198	ı	'	•	,
		_	155 (#)	*:		1,928		ı	7,74	ı	1	,	
	_	_	(*)	E (1		1,050		1	7,760	-	1 1		3
Employee benefit plans	6/3	S .		-					1				
Net income (less deficit)	_	_	-230 (*)	*		1,061		ı	1,304	1	1	1	•
		_	155	*		*.		ı	1,304	t	1	1	•
	3,781 (*)	_	55	<b>€</b> :		*:		1	1,262	1	'	1	2
	_	_		*		*:		1	799	1	1	•	
Surcharge	142 (*)	(ŝ)		*		*		1	3	1	1	ı	2
	1	1	1	1		2		1	1		1	2	<b>!</b> 1
Foreign tax credit		1	1	1 (3)		1 (7)		i	(5)				
Investment credit	103 (*)	(5)		E 3		k 3		1	250	3			•
Distributions to stockholders except in own stock	163	1	1	1		3		1	17				

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Includes loans to stockholders, markage and real sedate loans, and "other investments."

Includes loans to stockholders, markage, and real sedate loans, and intamplies assets less accumulated amortization.

Includes sension, poritis sharing, stock bonus, annuity plans, and other employee benefit plans.

Includes pension, poritis sharing, stock bonus, annuity plans, and other employee benefit plans.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INCOUSTRY
[Money emounts in thousands of dollars]

II	0									П								
	\$1,000,000,000 or more	(14)		154 144 564,967,418 106,506,861 46,163,912	61,152,984 261,918,998 60,522,306 97,302,171	77,575,522	392,723,837 392,521,971 249,833,817 13,918,287 8,449,396 14,961,665 6,981,071	26,988,531 27,801,397 812,866 1,298,452 145,305	26,623,351 13,747,743 1,237,158 2,952,825 690,866 12,470,139		пп	1,063,480	224,735 269,999 87,239 97,643	314,615	1,560,752 1,539,506 1,036,888 22,252 18,263	27,367 27,367 27,367 4,563	22,804 10,239 930	10,227
	\$500,000,000 under \$1,000,000,000	(13)		161 147 210,932,054 48,308,475 16,053,939	28,494,605 91,415,551 26,577,032 52,482,469	40,944,672			6,875,301 3,504,639 316,125 366,797 3,186,833			1 1 1	1111	. ,	111111	1 1 1 1 1	111	1 1 1
	\$250,000,000 under \$500,000,000	(12)		301 269,294,513 51,159,378	35,902,286 85,475,491 18,138,669 68,672,386	33,804,630 62,968,576	108, 604, 292 100, 864, 584 68, 992, 660 3, 388, 886 4, 230, 778 4, 216, 061 1, 290, 947	6,425,250 6,666,236 240,986 369,390 63,913	6,322,522 3,255,522 291,967 2081,084 232,426 2,806,047		( )		1111	1.1	111777	11111	1 1 3	1 , 1
	\$100,000,000 under \$250,000,000	(11)		801 706 212,912,529 43,239,094 15,552,587	31,098,175 68,490,844 19,854,569 64,127,012	30,002,517			6,885,623 3,523,390 312,902 238,204 185,678 3,757,637		1.1	1 1 1		1.1	111111	1111	111	
	\$50,000,000 under \$100,000,000	(10)		1,172 968 155,757,401 38,836,721 8,563,713		18,460,439			3,774,352 1,947,303 171,934 76,402 90,599 2,054,212		ſΛ. <del></del>	126,550 22,137 40,737	7,870 69,905 42,425 8,731	22,305	361,340 356,973 310,699 2,363 3,323 7,134	13,165 13,985 13,985 820 584 584	13,409	170
receipts	\$10,000,000 under \$50,000,000	(6)		10,306 8,780 328,576,441 76,934,622	61,350,427 59,965,703 37,381,916 151,956,111	29,381,483 84,058,652	205, 922, 957 188, 317, 358 112, 567, 142 4, 413, 958 7, 982, 418 4, 211, 017 1, 533, 565	9,391,280 10,757,172 1,365,892 791,336	8,644,052 4,375,931 385,200 82,478 145,931 3,217,049		78	697,145 97,359 179,999	48,733 351,439 242,837 42,960	110,437	1,392,973 1,366,540 1,165,210 16,035 21,035 26,804	38,999 48,878 9,879 3,605	45,050 22,509 1,901	740
business	\$5,000,000 under \$10,000,000	(8)		16,507 13,918 129,337,180 32,269,891 11,980,277	25,132,279 24,863,197 18,545,892 60,610,942	10,764,098			3,892,820 1,926,673 168,854 29,734 51,460 1,088,741		183	μ33,961 57,617 123,027	37,972 198,863 170,679 15,681	73,480	1,400,989 1,384,367 1,259,337 13,269 13,420 14,085	20,796	23,366 11,175 933	452 1452
Size of	\$1,000,000 under \$5,000,000	(4)		136,464 115,550 306,365,434 82,231,483 28,564,402	62,841,166 62,286,770 47,908,443 147,141,500	26,100,770 72,157,248	283,818,221 267,229,560 203,821,563 5,201,771 7,810,934 4,989,036 1,759,187	8,667,461 10,814,865 2,147,404 794,105 526,858			1,493	2,8,8,	1,135,388 1,135,388 634,877 69,215	482,186 675,465	2,973,524 2,838,046 2,242,096 54,120 60,424 87,755		76,082 32,993 2,761	1,216 2,142 9.644
	\$500,000 under \$1,000,000	(9)		139, 452 114, 449 111, 581, 939 33, 466, 537 9, 678, 628	26,317,415 27,589,345 17,666,913 49,946,739	12,257,861 26,779,631	99,905,375 93,793,064 66,116,460 2,240,770 2,679,183 2,173,609 609,782	3,018,696 4,083,484 1,064,788 318,583 219,657			2,020	2,4	108,784 806,410 286,274 42,194	299,373 488,842	1,518,974 1,468,308 1,090,1 34,551 28,452 9,938	11,790 (66,990 (75,200 10,987 9,804	46,008 18,405 1,499	(4) 697 7, 931
	\$100,000 under \$500,000	(5)		138,965,664 365,592 138,965,236 37,304,865 11,034,647	29,512,884 52,388,771 25,094,507 40,352,517	25,127,112			4,307,209 1,359,357 93,815 2,870 17,378 1,081,594		9,164	2,628,215 236,472 223,899	210,278 1,720,508 627,921 66,671	732,811	2,132,389 1,962,131 1,223,127 72,177 80,304 137,512	75,486 156,610 81,124 24,001	79,715 24,563 1,678	1,905 34,572
	\$50,000 under \$100,000	(4)		216,619 133,371 28,118,055 5,377,131 1,224,596		7,855,414 9,287,659	.,.,				5,798	967,039 60,386 65,023	72,201 520,335 185,428 14,471	298,681	490,813 429,267 251,150 19,301 24,236 41,983		16,894 4,333 198	345
	\$25,000 under \$50,000	(3)		176, 924 102, 227 18, 828, 238 2, 747, 099 487, 716	2,779,147 9,812,223 3,317,605 880,710	5,392,870 7,119,613					4,182 1,978	<b>→</b>	37,779 271,266 77,525 5,943	153,087 188,239	181,072 154,502 83,022 10,778 11,476 19,662			13 722
	Under \$25,000	(2)		463,219 189,344 29,991,516 3,720,158 603,105	4,868,617 11,648,853 5,686,752 1,143,936				471,729 129,590 3,201 664 1,873 357,225		9,050 3,149	816,309 64,597 24,129	48,920 303,242 98,088 11,361	242,797	114,318 69,286 69,286 41,184 15,517 13,725 20,016	-22,971 -27,160 50,131 6,924 6,611	14,684 4,231 245	1113
	Total active corporation returns	(1)		1,658,820 1,045,520 2,445,627,954 562,102,315 184,582,868	402,336,789 810,222,784 301,525,231 801,470,380	326,038,750 727,558,827	ਜਜਜ	80,218,685 93,432,590 13,213,905 5,988,036 2,480,699			31, <i>9</i> 79 18,192	10,406,640 982,396 1,232,224	946,711 5,647,355 2,453,293 374,870	2,729,772	12,127,144 11,568,926 8,703,651 251,914 279,367 433,834 50,431	257, 199 258, 270 271, 071 86, 269 71, 506	347,783 137,945 10,870	
	Major industry, item		ALL INDUSTRIES <sup>1</sup>	Number of returns net income With and without net income With met income Total assets Total assets Invest and accounts receivable, net		Mortgages, notes, and bonds payable in one year or more. Net worth	Total receipts Business receipts Fox of a false and operations Taxes paid Therest poid Depreciation Employee benefit plants	Net income (less deficit)  Net income Deficit Statutory special deductions, total Net operating loss carryover	Income subject to tax. Income tax, total Surcharge. Foreign tax oredit. Distributions to stockholders except in own stock	AGRICULTURE, FORESTRY, AND FISHERY	Number of returns; With and without net income With net income.	Total assets Notes and accounts receivable, net. Inventories	dash, Jovernment Obligations, and other current dasets. Pepreciable assets. Pepreciable assets. Other current liabilities.	Mortgages, notes, and bonds payable in one year or more. Net worth	Total receipts Business receipts Business receipts Taxes paid Interest paid Interest paid For the paid	Net income (less deficit)  Net income (less deficit)  Deficit  Statutory special deductions, total  Net operating loss carryover	Income subject to tax. Income tax, total. Surcharge	Foreign tax credit.  The state of the control of th

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - Continued

[Money amounts in thousands of dollars]

							Size of	business	receipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	$\neg$	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
TOTAL MINING														
Number of returns: With and without net income With net income		5,502	1,156	1,106	3,893	1,182	906	126	118	15	15	0 4	0 0	<b>ω</b> α
Total assets. Notes and accounts receivable, net.	3,5	60'	161,805 28,079 3,181	245,451 35,543 2,510	1,324,097 217,045 46,901	732,339 139,333 28,942	2,394,613 395,960 82,536	1,266,589	4,319,243 595,715 180,002	1,802,713	4,667,771 454,199 410,638	486,351 70,145 16,360	1,305,653	3,255,220
Gash, Government -bligations, and other current assets.  Ascents and notes payable?	2,095,547 15,524,057 3,264,070		25,833 75,661 26,095	28,925 164,158 65,154	184,118	91,755 679,529 196,174	325,666	133,055 852,465 188,255	404,658 2,826,633 632,319	1,198,793	187,414 2,913,649 271,540	23,543 427,854 76,968	94,309 1,088,515 271,272	76,912 2,284,528 261,847
Other current liabilities. Mortgages, notes, and bonds payable in one year or note. Net corth	3,919,796	161,468	31,203	67,121 86,398	166,670 692,376	64,765 384,817	389,458	222,636	1,211,971	248,459	647,440 3.127.980	17,692	59, 873 433, 935 502, 214	1,871,405
Total receipts. Business receipts. Cost of sales and operations.	16,233,328 15,366,731 9,224,886 126,840	83,465 22,621 19,014 5,604	53,246 43,989 17,381	107,800 85,132 53,532	1,067,609 987,061 574,403	830,818 802,226 494,160	1,913,821 1,812,987 1,204,025	913,757			2,695,811 2,507,398 1,507,814	621,275 599,608 491,382	1,164,973	3,005,140 2,956,045 1,099,601
Taxes paid Interest paid Depreciation Employee benefit plans	307,390 977,471 178,051	17,453	3,173 3,974 83	10,603	23,580 75,130 5,482	16,995 57,330 5,773	39,975 134,826 12,117	18,573 18,573 58,170 9,196			38,989 174,981 35,233	15, 202 10, 212 24, 260 8, 975	29,066 7,137	19,735 119,038 37,958
Net income (less deficit) Net income Deficit.	1,553,969 2,048,220 4,94,251	-162,345 14,394 176,739	7,733	-15,964 7,992 23,956	12,836 67,565 54,729	21,594	63,402 107,987 44,585	21,936			358,175 364,549 6,374	2,630 6,922 4,922	48,881	1,124,571
Statutory special deductions, total	76,132	8,871	4,173	1,020	9,138	4,869 2,668	24,071	8,790			2,519	2,161	1,803	1,005
Income subject to tax Income tax, total Eurobarge Foreign tax credit Investment credit	1,826,971 930,758 83,721 656,676 32,924	1,4591 1,410 93 (4)	2,654 629 (*)	1,691	38,700 12,322 916 1,376	37,934 15,266 1,268 1,268 1,621	81,415 37,839 3,263 1,471 3,277	38,903 19,694 1,750 1,750		57,907 29,169 2,600 9,158	283,394 143,539 13,026 71,590 7,631	2,774 2,574 233 31 344	47,079 24,340 2,210 23,479 433	1,123,566 593,126 53,921 544,587
MINING OF STATES AND										action.	100	2001	7/167/	
Number of returns:	1,314	1,106	*		481		71 (1)	<b>*</b>	16	ν.	P-1	•	1	н
With met income Total assets Notes and accounts receivable, net. Inventories	6,452,277 587,632 452,853	356,037 26,995 9,196	***		(*) 93,134 (*) 2,628		151,442 9,432 3,262	***	832,168 71,697 57,032	626,024 48,657 51,553	2,266,075 200,024 174,412	1 111		2,086,059 214,115 149,618
Gash, Government obligations, and other current assets.  Depreciable assets. Accounts and notes payable?	567,173 3,704,204 562,838 248,615	34,328 246,480 40,662	****		5,952 60,149 36,464		22,772 73,478 7,202 1,502	***	83,598 500,126 65,250	64,141 379,007 62,898	288,537 1,387,293 87,605		111	62,507 1,031,376 249,163
Outer Current Lighthas Mortgages, notes, and bonds payable in one year or more. Net worth	901,950	61,513	**		22,665		123,254	: :	333,897 374,881	59,370	266,082			1,515,370
Total receipts Business receipts Cost of sales and operations Taxes paid	3,204,332 2,947,545 1,906,790	19,473 2,141 5,638 2,833	****		56,812 54,425 41,952 2,731		50,929 47,116 32,768 2,004	****	371,386 340,581 241,448 14,287	386,957 361,566 223,797 14,818	1,144,033 1,018,071 643,919 24,692	1111	1111	1,132,878 1,084,953 689,172 48,654
Interest paid.  Depreciation  Employee benefit plans?		874 13,106 2,726	** '		2,491 5,336 (*)		3,574	***	20,026 32,017 4,133	6,927	15,260 59,217 13,371		111	19,735 67,857 33,161
Net income (less deficit).  Deficit Statutory special deductions, total.  Net operating loss carryover.		-127,278 (*) 127,347 (*) (*)	* **		·11,709		(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	****	-13,435 17,192 30,627 3,443	36,132 h3,473 7,341 7,909	247,178 247,234 56 70,880 1,465		11111	128,314 128,314 1,005
Income subject to tax. Income tax, total	363,420 184,217 16,705 87,238	****	1 1 1		***		****	***	7,491	35,612 17,931 1,628	176,430 87,155 7,920	111	111	127,309 67,212 6,110
Foreign wax credit. Investment credit. Distributions to stockholders except in own stock			1 1		**		(*)	**	12,223	562 562 29,897	1,917 1,917 132,167			7,631 7,631 79,550
		1 .				: 0								

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -Continued [Money amounts in thousands of dollars]

							Size of	business rec	receipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	0 0	2 3	000,000 der 000,000	\$50,000,000 : under \$100,000,000 :	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
MINING: COAL MINING														
Number of returns: With and without net income. With net income	1,673	16 <sup>†</sup>	**	1.1	717	160	206	(*)	31	ан	ਜਾ	- 1	се	1.1
Total assets	2,197,573 399,610 62,469	16,253	*	, , ,	67,107 6,817 784	64,877	266,474 32,655 8,016	124,704 29,174 3,234	696,716	81,926 19,042 2,817	26,533	364,249	412,686 131,408 18,662	111
Gash, Government obligations, and other current assets.	209,661 1,898,125	17,273	***		11,11 14,17 14,6	91,116	39,860 277,834 62,617	14,656	76,627	2,245 60,052	2,640 90,907	19,821	29, 232 226, 644	
Accounts and noves payable Other current labblities Mortgages, notes, and bonds payable in one year	93,804	3,835	<b>*</b> 3	•	8,159	1,754	12,469	6,5,6	27,600		4,643	15,680	10,073	•
or more	1,076,152	1,178	<b>*</b> 3		10,783	9,189	74,160	18,169	140,415	63,708	12,952 52,348	119,771	91,279	
Total receipts	2,539,968	1,801		1 1 1	176,762	117,321 114,562 88,853	372,122 366,082 280,910	173,999	591,066	56,082 11,288	162,109	292,135 274,507 184,923	554,914	
Taxes paid  Interest paid  Deprecation Fundation	37,251 125,910 48,440	534	TEE		1,612 8,476 2,154	6,714 518 6,714	19,886	8,710 8,801	19,001 41,605	3,329	1,349 6,380 867	9,758 19,319 8,788	11,217	
Net income (less deficit)	11,890	-3,247 (*)	***		6,064	1,823	3,229	(*)	5,817	1,564	-5,851	-4,292	2,068	• •
Deficit Statutory special deductions, total Net operating loss carryover	19,399	3,004	F		2,145	£88£	1,985	4,141	12,946		2,051	1,001	67	1 1 1
Income subject to tax.	21,284	***	***	1 1	3,813	1,661	9,889	***	7,185	1,564	r t 1	(4)	2,001	, , ,
Surcharge. Foreign tx credit. Investment credit. Distributions to stockholders except in own stock	3,929 3,929 43,787	984	*		213 5,014	690 421	1,568	(*) 2,328	1,668 15,280	2, 176 2,340	1,806	85	15 426 14,459	
MINING: CRUDE PETROLEUM AND NATURAL CAS				-										
Number of returns: With and without net income With net income	7,818	3,101	1,001	7. 4.92	1,921	1,93 3,98	383 260	328	51	∞ rv	4 6	нн	ਜਜ	нн
Total assets.  Notes and accounts receivable, net.  Inventories.	10,894,244 2,051,862 474,134	369,063 43,129 15,768	142,739 25,896 3,178	194,953 32,350 950	812,638 140,089 18,959	345,801 71,540 1,890	1,354,781 238,829 26,784	842,852 149,379 23,982	2,437,608 356,465 81,424	990,591 172,251 44,669	1,218,988 119,590 122,720	122,102 33,372 7,774	892,967 133,004 80,849	1,169,161 535,968 45,187
Cash, Government Collgatons, and other current assets.  Depreciable assets.  Accounts and noves payable?	902,350 7,141,337 1,872,654	35,386 60,198 71,637	22,321 65,750 21,980	25,745	114,195	34,479 225,997 108,582	167,334 841,886 335,974	94,886 477,281 107,729	203,636 1,425,821 432,568	665,996	61,110 665,179 93,127	3,722 51,095 43,011	65,077 861,871 162,171 19,800	14,405 1,253,152 12,684 800,142
Noting current translates Mortgages, notes, and bonds payable in one year or more to the worth	2,051,631	75,895	26,814	42,636 82,730	92,817	20,339	224,967 676,100	164,135	677,029	187,067	188,630	8,646	342,656 328,552	356,035
Total receipts	7,718,266 7,275,491 3,774,364	48,603 14,167 8,800	45,526 38,153 13,214	83,233 62,462 34,672	499,799 438,357 245,172	342,444 325,187 194,887	854,813 783,027 486,841	438,483 403,074 258,210	1,210,052	653,664 632,165 401,786	730,188 689,916 368,573	329,140 325,101 306,459	610,059 592,101 380,530	1,872,262 1,871,092 410,429
Taxes paid Interest paid Depresation	156,038 156,536 416,219	2,117 3,088	2, 2, 2, 2, 2, 2, 2, 3, 2, 3, 2, 3, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	3,205	16,247 12,249 32,104	10,503 9,168 21,815	23, 918 22, 607 63, 686	16,378	30,448	11,525	24,809 12,460 13,280	1,176 1,94, 1,94,	13,212	907 (4) 51,181 1,797
Imployee Defect to plans  Net income (less deficit)	1,113,232	-26,399 13,580	-1,825	-7,391	32,323	-3,540 15,050	22,625	-2,150 18,913	24,097	-2,748 13,081	62,357 62,824	6,922	46,813 46,813	996,257
Deficit	223,232 79,539 59,127	39,979 9,439 8,747	4,170 4,118 4,118	13, 367 708 589	34,109 5,801 4,383	3,530	27,435 18,421 14,456	21,063 8,690 7,428	15,486	3,726	6,672	1,160	1,736	,
Income subject to tax. Income tax, total Surcharge	1,253,082 646,624 58,369	1,296	2,155 504 (4)	5,180 1,605 81	20,822 6,825 553	8,367 2,561 217	31,597	10,273 5,010 442	52,393 25,041 2,232	9,426	61,770 32,650 2,957	5,762 2,574 233	23,471	996,257 525,914 47,811
Foreign tax credit. Investment credit. Distributions to etockholders except in own stock	562,291 9,245 845,306	(4)	- ឧស	74	374 8,819	320	1,511	152 997 4.578	1,568 3,508 22,820	1,406 933 7,260	6,080 1,148 35,232	31	23,464	525,595 1 706,256
									-	-				

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued

Money amounts in thousands of dollars]

							Size of	business rec	elots					
Major industry, item	Total active curporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,300 under \$1,300,000	0 0	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
MINING: NONNETALLIC MINERALS (EXCEPT FUELS) MINING	(1)	(2)	(3)	(%)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Mumber of returns: With and without net income With net income Total assets Motes and accounts receivable, net	3,223 2,099 3,229,072 4,77,541	(*) (*) 69,968 2,269	** **	(*) (*) 32,032 3,193	1,226 398,241 68,297	471 402 293,104 53,382	300 258 621,916 115,044	262, 453 47,597	20 18 352,751 62,170	104,172	1,082,648	11.11	7 8 1 3	1111
Inventories  Cash, Gvernment bliggtions, and other current assets  Depresiable assets  Accounts and notes pagetie?		3,074 4,874 17,113 3,959 1,685	* ****	1,395	26,513 56,554 390,688 77,670 12,247	24,858 43,343 327,563 49,744 15,990	95,700 573,024 100,105 25,201	21,598 19,154 266,005 45,342 9,495	27,461 40,797 304,217 48,772 21,307	6,977 17,894 93,738 14,328 3,103	135,127 770,270 61,997 53,152			
Other current ladithes Mortgages, notes, and bonds payable in one year or more. Net worth		22,882 33,159	**	10,021	61,634	28,472	79,253	39,332	60,630	1,592 82,334	179,776	1 1	1.1	• •
Total receipts Business receipts Cost of sales and pertitions Taxes paid Interest paid Oepredation		12,054 4,512 2,667 1,225 1,225	*****	20,383 18,660 9,526 1,382 2,789	375,941 362,936 202,197 14,184 8,269 33,187	329,203 321,068 184,520 10,923 5,274 25,940	635,957 616,762 103,506 10,243 17,680	255, 209 171, 044 171, 044 1, 836 1, 988 1, 988	354,375 344,235 220,339 11,627 1,627 21,582	117,591 113,079 74,039 5,157 7,172	659, 481 638, 559 344, 489 15, 650 9, 920 66, 104			11111
Employee benefit plans' Net income (less deficit) Net income Deficit Statutory special deductions, total Net commetted less deficits.		-5, 421 (*) 5, 749 (*) (*)	***	* (*) 8868	12,056 23,598 11,542 3,109 2,835	22,03 22,081 25,076 2,995 351	37,336 20,445 3,109 3,468 1,868	16,898 17,137 17,137 1,388	22,523 22,723 22,717 194 235 130	343 11,648 11,648 18	54,491 54,491 9,297			
Income subject to tax Income tax, total Surcharge Foreign tax credit Investment readit Surcharge system to tax		***	***	***	13,794 1,317 289 - 727 9,768	23,054 10,061 831 109 611 7,104	35,796 17,267 1,489 1,249 6,926	15,752 8,091 727 989 1,840	18,451 9,442 811 8 8 811 7,788	11,305 5,603 (4) (4) 1,86 2,051	45,194 23,734 2,149 7,001 4,566 47,937	1 1 3 1 1 1	11111	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
CONTRACT CONSTRUCTION														
Number of returns: With and without net income. With net income.		19,614	11,276	16,778	49,296 34,948	14,547	13,943	1,455	701	26	22	, 00	ਜਰ ,	• •
Total assets	39,642,746 13,505,362 5,058,583	936,557	411,596 65,010 51,409	795,332 194,177 128,409	6,005,606 1,785,545 920,295	4,319,102 1,531,902 646,391	12,230,157 4,611,765 1,772,595	4,200,526 1,682,813 556,430	5,902,508 2,052,891 658,073	1,185,360	2,479,232 594,281 84,629	1,011,160 359,543 41,848	165,610 91,456 431	
Cash, Government Collgations, and other current assets assets fepreciable assets Copreciable assets Copreciable the course of the current liabilities.	7,685,623 14,749,219 13,866,440 4,663,195	219,681 201,493 335,417 72,325	75,557 148,546 158,861 29,017	158,143 330,568 277,881 66,803	1,138,055 2,554,912 2,086,840 579,715	844,899 1,586,264 1,552,543 531,363	2,325,375 4,521,351 4,670,050 1,530,233	859,576 1,390,010 1,560,929 573,443	1,333,851 2,153,908 2,050,523 722,216	163,940 425,250 334,540 147,009	440,174 882,938 575,835 231,169	95,766 513,382 215,133 127,093	30,606 40,597 47,888 52,809	
Mortgages, notes, and bonds payable in one year or more		160,219	70,711	112,371		483,516 1,225,010	1,207,954	347,392	676,734	229,451	493,941 862,050	149,268	64,913	• •
Total receipts  Business receipts Cost of Gales and operations Taxes paid Interest paid Depreciation Find over benefit of any	83,912,537 82,290,720 68,274,975 1,579,668 1,529,739 1,529,739	218,361 150,713 94,799 10,811 10,153 15,018	440,470 423,240 255,086 16,019 7,942 17,073	1,253,947 1,223,625 1,223,625 38,720 12,160 12,160 34,559 4,320		10,307,608 10,164,953 7,983,526 241,327 70,061 187,544 73,178	28, 272, 970 27, 922, 444 23, 440, 059 541, 755 162, 921 474, 944 230, 502	10,016,240 9,861,011 8,681,487 150,692 46,569 147,783	12,452,029 12,167,703 10,850,440 10,885,446 73,755 200,346 80,453	1,898,799 1,844,697 1,630,353 20,913 23,821 40,255 8,281	3,989,782 3,750,521 3,131,193 43,756 70,772 71,543	2,106,409 2,037,540 1,797,458 14,165 12,682 53,355	609,650 599,240 529,173 2,063 3,079 12,978	,,,,,,,,,
Net income (less deficit).  Net income.  Deficit.  Statutory special deductions, total.  Net operatine loss carrovee.		-29,028 33,598 62,626 9,063 8,858	23,301 32,278 3,290 3,096	12,604 145,985 148,589 7,396 6,867		215,757 318,250 102,493 21,614 21,082	549,627 765,776 216,149 45,700 42,899	168,102 246,227 78,125 14,236 10,913	225,599 301,611 76,012 23,967 20,616	53,399 61,215 7,816 2,719 183	146,603 148,549 1,946 32,289 22,236	103,988	24,782 24,782 -	
Income subject to tax. Income tax, total. Surcharge.		22,944 8,754 628	15,606 4,028 230	28,657		248,875 85,695 6,602	584,129 250,251 21,135	191,625	273,805 137,524 11,997	60,207 28,872 2,592	116,257 59,018 5,180	102,663 50,431 4,439	24,758 13,090 1,188	
Foreign tax credit		31 41 3,036	219 7,309	108 5,179		1,349 3,612 23,076	1,049 8,239 85,398	1,224 3,620 45,143	2,321 4,664 29,168	246 1,248 14,062	7,239 2,997 36,128	6,347 4,659 10,440	4,363 76 4,974	
	1	-0 1			4-45-54-6	A	0.4.4							

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

	tition Under \$25,000 \$50,000 \$100,000 \$500,000 \$1,000,000 \$10,000,000 \$100,000 \$100,000 \$25,000,000 \$25,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$10	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (14)	202,102 6,399 41,764 11,605 21,315 71,331 22,606 29,525 41,524,409 11,605 2,605,203 38,777,339 20,491,109 52,373,350 25,995,879 49,096,293 345 25,003,520 11,160,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 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11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100 11,504,100	165,722 1,543,264 1,436,722 4,470,573 1,997,172 4,566,821 2,192,387 3,574,903 3,729,183 4,014,757 2,799,834 10,342,341 25,790,163 13,383,063 27,729,871 26,799,834 10,342,349 4,948,738 10,722,105 4,212,885 7,729,271 8,188,345 10,158,832 10,158,832 2,172,564 3,945,730 3,259,327 4,975	293,869 77,418 193,567 1,307,371 1,411,534 4,571,621 2,422,756 7,835,308 5,125,861 9,998,419 8,923,928 12,776,414 40,759,	258, 330         448, 849         1,648, 749         18,773, 83         25,453, 84         77,533, 123         36,434         37,534, 83         60,487, 552         287,003         27,003           15,020         429,031         426,127         1,056,442         18,277,956         20,076,377         74,482,575         33,534,646,756         53,576,603         44,573,946         67,132,398         87,423,938         17,103,104           15,62         15,737         21,466,79         14,282,766         14,623,575         797,382         1,886,340         866,340         141,376,876         141,379         1,334,544         9,477,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676         14,473,676	-171,373 -67,133 -77,953 309,237 5146,502 3,014,030 1,620,992 4,354,215 1,837,023 3,955,241 3,652,266 4,389,395 20,892 70,013 764,022 1,972,234 4,890,158 2,070,977 4,145,413 3,785,779 4,499,998 1,050,215 1,477 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21 1,050,21	10,666 44,521 5883,659 728,618 3,342,949 1,086,118 4,573 179,440 284,338 1,584,730 83,693 10,1990 23,770 137,304 83,693 10,1990 13,700 10,280 11,099 55,042 26,425 116,561 100,368 384,975 218,371		384 250 458 250 4562 3,609 696 664 85 57 57 57 57 57 57 57 57 57 57 57 57 57	146,1/3 24,549 00,424 793,362 9/4,520 4,420,000 4,430,000 4,430,000 4,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 6,430,000 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						Interest paid Depreciation Employee benefit plans		Income subject to tax Income tax, total. Surcharge Southarge Forting tax redat Investment retait Distributions to stockholders except in own stock	MANUFACTURING: FOOD AND KINDRED PRODUCTS	Number of returns: With and without net income. With net income.	Notes and accounts receivable, net.  Inventories.	Gesets.  Depreciable assets.  Accounts and notes payable?  Other current liabilities.	MOTEGAGES, notes, and bonds payable in one year OF more. Net worth.	Total receipts  Business receipts  Cost of Gales and operations  Taxes paid  Interest paid  Depreciation  Funlowee here it plans	Net income (lees deficit). Net income (lees deficit). Deficit. Statutory special deductions, total. Net operating loss carryover.	Income subject to tax. Income tax, total

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - CONTINUED

[Money amounts in thousands of dollars]

				OW1	T control to	aniabanoma ii	State of	bueinsee moor	opinto.					
Major inqustry, item	Total active corporation returns	Under \$25,000	\$25,000 under	\$50,000 under	\$100,000 under	\$500,000 under	1 0	3 8	000,000 ider	\$50,000,000 \$	3150,000,000 under	\$250,000,000 under	\$500,000,000 under	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)		_		(10)	(11)	(12)	(13)	(14)
MANUFACTURING: TOBACCO MANUFACTURES														
Number of returns: With and without net income With net income	101 04	*	1 1	1.1	1 1			37		aa	1 1	ma	mm	on on
Total asseta	6,305,246 379,612 2,564,962	£££	1 1 1	1 1 1	1 1 1		147,159 27,567 64,139	39		105,579 15,006 42,198	1 1 1	1,349,204 82,801 306,642	1,882,469 161,263 884,374	2,818,301 92,923 1,267,247
Gash, Government chiligations, and other current assets.  Depreciable assets Accounts and notes payable	208,421	EEE3	1 1 1	1 1 1	111		15,534	324		6,466	1 1 1	22,699 298,907 238,802	72,942 370,881 291,801	90,625 722,038 322,496
Other current liabilities	1,753,565	£ ££	1 1	, ,,			3,103 (*) 94,316	r 91		13,248	1 1 1	733,777	463,090 463,090 985,178	531,171
Total receipts Business receipts Cost of sales and operations	7,289,418 7,125,651 4,222,299			1 1 1 1	111		224,707 211,081 172,846	07 81 146		132,983	1111	1,149,383	2,504,511 2,481,074 1,309,394 501,987	3,277,006 3,250,194 1,857,221 469,266
Taxes paid Interest paid Depreciation	137,346	333	1111				, w, o, ⊣ , o, o, ¬,	1288		2,827	1 1 1	17,291	43,105 30,964 26,257	46,396 54,42 50,359
Net income (less deficit)	786,788	€ 3		1 1 1	7 1 1		13,1	11		15,893	1 1 1	28,099	251,011	479,191 479,191
Statutory special deductions, total	14,790	3					<b>E</b>			2,935	1.1	3,79	2,613 2,140	5,250
Income subject to tax. Income subject to tax.	775,957 407,786 36,952	111	111				15,069 7,706 661	69 06 61		12,958 6,801 618		25,593	248,397 131,123 11,914	473,940 250,133 22,734
Foreign ax credit. Investment credit. Distributions to stockholders except in own stock	4,938 9,640 246,328	1 1 1	111	111			(*) (*) (*) h,832	32		96 96 764,4	1 1 1	167 260 4,766	3,752 1,523 76,349	918 7,715 155,887
MANUFACTURING: TEXTILE MILL PRODUCTS														
Number of returns: With and Without net income With net income	6,908	(*)	**	616	2,376	879 737	1,660	342	243 209	57.	19	8 7	44	пп
	15,506,157 4,229,429 3,890,405		**	38,457 15,435 3,751	297, 145 76,006 53,509	278,931 89,193 41,825	2,013,740 486,298 517,814	1,276,971 347,099 354,642	2,840,552 643,577 846,382	1,456,748 331,120 330,035	2,915,875 908,934 617,219	2,633,450 798,018 660,545	657,415 200,849 225,822	1,053,389 326,893 236,291
Cash, Government obligations, and other current assets Depreciable assets Accounts and notes payable <sup>2</sup>	1,306,498 9,126,857 3,688,444	23,657 3,236	***	3,745	46,953 215,113 72,665	49,700 127,639 81,199	239,387	107,886 848,882 301,950	233,514 1,680,162 699,892	179,276	230,234	1,555,017	25,147 494,023 69,561	30,372 766,032 392,246
Other current liabilities  Mortgages, notes, and bonds payable in one year or more.		14,615	· • •	777	26,977 26,977 158,498	32,222	199,983	87,168	329,302	248,416	560,451	422,827 1,482,548	148,522	591,005
Total Precipts Business receipts Cost of sales and operations			****	41,601 40,562 26,650	568, 936 559, 709 393, 389	625,676 617,341 474,011	3,931,640 3,891,002 3,046,921	2,388,697 2,355,091 1,888,861	4,907,529 4,852,766 3,870,952	1,773,397	3,052,508 2,982,432 2,274,871	2,788,659	993,777	1,342,850 1,319,227 1,023,020
Taxes paid.  Interest paid.  Deprecatation.  Emplowes hone(* plant)			EEE	1,809	15,244	11,690 5,340 5,340	4, 66, 163 4, 163 4, 163 1, 16	26,293 26,293 51,486 18,821	60,803 112,951 34,818	27, 484 27, 484 46, 181 12, 847	24,872 84,872 84,872	95,641 15,648	31,347	17,440 18,825 13,743
Net income (less deficit)  Net income (less deficit)  Deficit  Statusove seecial deductions.		-7,750 (*) 8,007	***	-5,144 1,418 6,562 291	782 15,502 14,720 354	9,956 19,770 9,814 3,267	112,666	95,821 122,777 26,956 2,299	217,244 243,042 25,798 7,925	97,161 100,430 3,269 4,121	133,459 138,110 4,651 2,710	111,857	51,725	125,153 125,153 - 379
Net operating loss carryover.  Income subject to tax		1 1 1	**	208 1,094 281	333 11,770 3,331	3,144	4,554 154,692 73,592	1,180	4,913 235,152 121,468	2,678 96,335 48,696	2,583 135,397 70,206	3,217	51,725	124,775 66,250
A 2 P Y		- 267	· ·	(4) 125 21	374	363	6,448 (4) 3,680 17,454	5,461 64 2,559 10,613	10,650 642 5,328 33,822	4,228 3,006 3,220 20,728	5,144 1,679 5,731 43,430	1,607 1,607 1,338 51,337	2,475 128 2,075 14,702	3, 191 36, 191
Footnotes at end of table. See text for expla	natory statem	ents and for "I	"Description	of the Sampl	e and Limitat	ions of the U	ata."							

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - CONTINUED [Money amounts in thousands of dollars]

1,049,155 1,774,310 2,626,671 2,626,321 1,543,526 1,543,526 11,826 11,826 273,351 273,351 273,351 \$1,000,000,000 3,339,388 326,958 358,987 2,378,211 299,460 144,029 (14) \$250,000,000 \$500,000,000 under \$500,000,000 \$1,000,000,000 333, 487 994, 537 994, 537 771, 661 14, 599 14, 599 17, 888 70, 888 70, 888 70, 888 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 80, 548 11,881 602,770 63,248 49,721 309 254 927 30,971 88,450 488,415 353,588 8,359 10,715 5,988 5,458 20,259 81,849
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11,988 11,988 11,988 11,559 11,322 11,322 10,685 10,683 10,467 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 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11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11,461 11 818 6,882 3,233 \$25,000 under \$50,000 3,752 1,924 1,924 1,926 1,937 1,337 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 1,931 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10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100,035 10,100 11,095,606 3,386,590 3,603,591 1,119,831 2,320,199 3,731,901 887,918 2, 481, 626 5, 516, 433 14, 173, 205 13, 308, 533 9, 972, 634 181, 205 141, 863 83, 344 1,157,861 835,642 948,220 112,578 19,630 15,983 915,201 28,751 6,606 35,192 189,534 Total assets

Notes and accounts receivable, net
Inventories
Cash, Covernment obligations, and other current
assets

Accounts and notes gayable
Cher current liabilities
Mortgages, notes, and bonds payable in one year Total receipts

Dustress receipts
Cost of sales and operations
Taxes paid
Titherest paid
Depreciation
Employee benefit plans<sup>2</sup> of returns: and Without net income.... Net income
Deficit
Statutory special deductions, total.
Net operating loss carryover. Income subject to tax.... Surcharge
Poreign tax credit.
Investment credit.
Distributions to attockholders except in own stock credit....stockholders except in own stock assets.....and accounts receivable, net..... asseta
Depreciable assets
Accounts and notes payable²
Cther current liabilities
Mortgagea, notes, and bonds payable in one year Business receipts

Obs. of sales and operations

Thaces paid

Interest paid

Depreciation

Employee benefit plans Net income
Sparking special deductions, total
Net operating loss carryover Total receipts ...... Net income (less deficit)..... Net income (less deficit)..... or more. Net worth MANUFACTURING: LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE MANUFACTURING: APPAREL AND OTHER FABRICATED TEXTILE PRODUCTS income subject to income tax, total. Total a

and Limitations of the Sample and for "Description Footnotea at end of table. See text for explanatory

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS. BY MAJOR INDUSTRY -Continued Money amounts in Universals of dollars]

								00	· poranoi	i neturns).									
	\$1,000,000,000	(14)		f \$	1 7 0	· 1 1 1	) (	1111111				<i>ਜ</i> ਜ	6,256,780 813,045 748,904	412,092 3,876,348 781,691 798,169	1,082,139	5,387,725 5,082,949 3,437,398 117,851 106,825 212,781	492,483 492,483 4,586 1,813	487,896 227,687 20,672 41,780	197,685
	\$500,000,000 under \$1,000,000,000	(13)		1 1	1 ( )	1 ( 1 )	F I	1119119	-1 , 1 , 1 , 1	111111		да	3,397,030 407,542 442,317	2,939,5976 2,939,597 418,984 241,802	705,847	3,130,894 2,948,787 1,778,271 84,412 50,054 158,116	236,684 236,684 14,902	224,742 89,322 8,115 8,502	116,845
	\$250,000,000 under \$500,000,000	(12)		1 1	1 1 1	1 1 1 1	1.1	111111	11111	1 1 1 1 1 1		# #	1,340,787 156,572 173,710	50,132 1,413,415 132,347 58,399	380,835	1,561,097 1,527,881 1,029,713 35,905 25,734 81,293	95,710 95,710 95,710	95,266 45,823 4,155 697	36,032
	\$100,000,000 under \$250,000,000	(11)		mm	256,306 51,526 54,933	33,237	14,293	108,338 101,645 243,713 11,041 1,225 6,741	59,377 59,377 830	58,546 30,805 2,716 1,052 1,052		19	2,836,200 352,486 414,574	172,382 2,738,780 450,860 164,867	628,827	2,986,451 2,917,745 2,061,646 77,224 49,314 155,323	181,029 182,297 1,268 3,070 267	180,088 85,775 7,628 681	51,579
	\$50,000,000 under \$100,000,000	(10)		8	445,926 112,532 114,430	38,078 202,383 65,439	70,489	578,423 572,088 395,364 15,346 7,494 13,654 9,011	24,684 37,882 13,198 1,046	36,837 19,333 1,688 216 407 6,437		23	1,698,057 281,239 202,741	116,515 1,492,001 126,194 92,737	518, 509 896, 768	1,821,447 1,766,767 1,195,695 45,251 31,061	144,134 145,975 1,841 3,397 1,769	142,892 69,845 6,298 4,565	29,137
eipts	\$10,000,000 under \$50,000,000	(6)		104	1,117,527 286,617 345,798	95,075 461,473 217,777	133,451	2,022,202 1,974,672 1,404,900 47,854 18,080 34,564	140,428	142,999 74,230 6,440 812 1,175		888	1,875,211 278,914 301,720	91,965 1,604,276 309,732 73,355	523,570 879,201	2,197,637 2,164,395 1,536,705 49,908 42,172	110,705 110,705 127,491 16,786 3,057 1,783	5,564	22,065
business rec	\$5, JOG, UGU 'under \$10, UGG, OCO	(3)		199	656,444	50,844 285,137 147,298	79,170	1,368,763 1,368,763 1,007,394 30,136 14,047 22,913	75,032 84,215 9,183 2,102 1,638	92,098 41,974 3,676 3,899		126	572,927 115,272 89,820	54,963 341,503 96,726 27,378	77,864	907,248 889,799 670,184 17,634 7,800 25,400	54,322 61,363 7,041 2,026 1,698	57,838 29,371 2,584 5,710	18,325
Size of	\$1,000,000 under \$5,000,000	(2)		1,260	1,230,927 334,329 393,399	118,606 495,809 319,215	144,935	2,572,371 2,537,427 1,852,601 60,223 23,962 36,117 36,117	139,259 28,504 1,842 1,728	123,919 59,731 5,180 688 9,181		1,180	1,329,070 335,165 265,626	131,909 895,213 350,362 83,325	199,514 629,919	2,671,839 2,639,837 1,921,495 55,887 23,269 64,867	102,461 123,777 21,316 4,160 1,535	102,715 48,583 4,223 17	7,630
	\$500,000 under \$1,300,300	(9)		1,172	421,210 111,027 130,672	51,114 186,987 118,367	47,089 194,255	907,710 895,943 652,937 22,397 6,279 13,304 6,724	16,146 33,991 17,845 1,670 1,670	28,175 11,145 939 - 171 3,465		7.25 7.25	253,154 63,272 46,474	24,317 163,762 83,834 18,531	52,501 73,580	506, 181 502, 670 360, 644 10, 710 11, 377	13,760 21,442 7,682 1,204 1,064	7,873	136
	\$100,000 under \$>00,000	(5)		2,809	372,842 101,654 95,111	72,095 156,338 93,903	43,945 149,951	810, 466 798, 749 560, 074 24, 400 6, 208 12, 724 2, 729	13,212 24,585 11,373 2,038 1,999	18,749 5,538 277 272 272 2,261		656 455	102,807 19,937 14,004	14,904 71,925 29,221 6,553	13,503	191,589 188,583 133,587 4,748 1,395 2,447	3,528 5,943 2,415 544 502	5,440 1,332 35	COT
	\$50,000 under \$100,000	(%)		640	22,542 6,804 3,708	2,436 10,669 11,139	2,272 6,517	1,8,896 47,046 47,046 37,258 1,113 4,78 910 104	-353 987 1,340 208 208	517									
	\$25,00 <b>C</b> under \$50,00 <b>C</b>	(3)		(*)	8,403	1,237 3,096 2,487	2,403	13,193 12,499 8,528 6,69 186 229	-1,562 (*) 1,715	(*)		(*)	74,440 6,202 2,192	5,243 63,701 5,441 (*)	(*)	14, 863 13, 918 9,498 (*) (*)	(*) (*) (*)	***	
	Under \$25,000	(2)		<b>*</b> **	***	****	· •	*****	<b>EEE</b>	<b>EE</b>									-
	T tal active corporation returns	(1)		6,927 4,913	4,535,633 1,177,083 1,361,292	1,923,133 996,994	536,60 <sup>4</sup> 2,437,07 <sup>4</sup>	8,757,755 8,614,509 6,167,333 213,144 78,005 141,223 84,232	436,724 526,053 89,329 12,337 9,813	1,92,012 242,971 20,919 2,117 4,180 56,629		3,106	19,736,463 2,829,646 2,702,082	1,189,998 15,600,521 2,785,392 1,566,768	4,228,272	21,377,271 20,643,331 14,134,836 500,167 342,483	1,435,189 1,494,296 59,107 37,391 10,431	1,441,573 668,735 59,951 62,703	479,434
	Ma'or industry, item		MANUFACTURING: FURNITURE AND FIXTURES	Number of returns: With and without net income. With net income.	Total assets	Cash, Covernment obligations, and other current assets bepreciable assets Accounts and notes payable?	Outer current mannings may bonds payable in one year or trgages, notes, and bonds payable in one year. Net worth	Total receipts  Business receipts Cost of sales and operations Taxes paid Interest paid Expensiation  Expensiation  From Cover benefit plans	Net income (less deficit)  Net income Deficit Statutory special deductions, total Net operating loss carrivover	Income subject to tax Income tax, total Surcharge Foreign tax credit Investment to refailt Information to stockholders except in cmm stock	MANUFACTURING: PAPER AND ALLIED PRODUCTS	Number of returns; With and without net income With net income	Total assets	Gash, Covernment obligations, and other current assets. Depreciable assets. Accounts and notes payable? Other current liabilities.	Mortgages, notes, and bonda payable in one year or more.	Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid Expressible	Employee Deneil Danie Net income (less deficit) Deficit. Statutory special deductions, total. Net Operating loss carrivover	Income subject to tax Income tax, total Surcharge or	Lives ment creut. Distributions to stockholders except in own stock

ACTIVE CORPORATION RETURNS

TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollars] Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND

\$1,000,000,000 or more 916,372 15,825,318 1,761,946 1,119,485 3, 38h, 079
10, 59h, 965
11, 59h, 965
12, 29h, 143
12, 29h, 143
13, 29h, 143
19, 26h, 93e
1, 96h, 93e
1, 96h, 93e
1, 96h, 93e
1, 96h, 94e
91, 95e
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1744, Total assets

Notes and accounts receivable, net
Cash, Covernment obligations, and other current
assets
Cepreciable assets
Accounts and notes payable?
Other current liabilities
Wortgages, notes, and bonds payable in one year
Net worth. Total receipts
Business receipts
Cost of sales and operations
Taxes paid
Interest paid
Depreciation
Employee benefit plans<sup>2</sup> Net income (less deficit).
Net income
Deficit.
Statutory special deductions, total.
Net operating loss carryover. Total receipts

Subsides receipts

Cost of sales and operations

Taxes paid

Taxes paid

Texest paid

Pepreciation

Employee benefit plans<sup>2</sup> Income subject to tax.
Surcharge.
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Obsering treating treating the surcharders of the surc Surcharge..... Number of returns:
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With net income Deprectable assets

decours and notes payable?

Other current liabilities

Mortgages, notes, and bonds payable in one year

or more

Net worth. Net income Defficit tatutory pecial deductions, total Net operating loss carryover. Income subject to tax Total assets
Notes and accounts receivable, net
Inventories
Gash, Government obligations, and other current
assets. Net income (less deficit)..... MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS AND Number of re With and w

ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND OISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIFTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

				OW)	ney amounts i	in thousands	of dollars							
	Total active		000 904	000 004	000 000	000	\$1 OCO OCO	thou out the	elpts	000 000 034	**************************************		000 000	
Major industry, item	corporation	Under \$25,000	\$50,000 \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$5,000,000	\$2,300,000 under \$10,000,000	\$50,000,000 \$50,000,000		\$250,000,000	\$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING: FETROLEUM REFINING AND RELATED INDUSTRIES	<i>b</i> yo :			*	, y	000	8	2	C	ç	α	V	r	,
With and without net income	1,20/		(*)	E(X)	197	259	161	*	38,4	L OT	0 9	0.4	na	16
Total assets Notes and accounts receivable, net	85,647,611 14,597,976 5,378,708	45,631 5,305 1,727	631 305 727	* *	59,981 14,116 2,892	115,095 19,149 7,062	270,152 75,624 31,427	296,913 48,677 32,815	682,432 164,930 89,053	718,920 127,960 87,302	982, 464 156, 904 124, 737	2,697,809 335,808 222,963	2,668,107 357,090 211,116	77,109,279 13,292,413 4,566,942
Cash, Covernment, Dilgations, and other current assets.  Depreciable assets.  Occounts and notes payable?  Other current liabilities.	4,772,872 60,862,931 10,342,356 3,204,161	21, 10,	3,448 221,924 10,075 1,523	**	9,309 47,256 20,928 3,312	22,010 127,101 31,479 5,464	30,254 155,609 81,004 11,815	40,037 162,100 73,011 17,522	73,308 561,161 155,367 37,992	69,183 533,630 140,571 25,624	74,994 642,880 173,858 45,770	135,422 2,323,376 568,684 73,149	2,227,605 298,345 69,760	4,162,652 54,059,720 8,788,827 2,912,230
Morkgages, notes, and bonds payable in one year or more. Or more.	11,706,513	10,	10, 992 19,593	**	18,933 13,646	12,905	24,517 140,764	72,950	125,931	203,416	307,154	443,987 1,480,764	530,039	9,955,430
Total receipts Busines receipts Cost of cales and operations Taxes paid Deprecialization	72,743,454 67,752,818 45,725,527 3,895,213 957,926 2,851,3369	, 3, t. 6	6,166 4,015 3,377 617 886 1,181	******	86,755 82,992 60,342 1,707 1,880 3,668	200,728 197,662 143,201 3,492 1,221 6,987	444,219 433,812 324,159 7,757 4,203 11,075	300,959 296,062 234,659 3,609 2,926 2,926	1,170,587 1,144,101 1,144,101 204,254 24,687 10,740 31,359	854,610 830,566 691,650 11,242 11,684 26,106	1,095,478 1,067,846 829,861 16,023 24,371 32,437	2,195,678 2,133,086 1,508,336 165,093 38,231 93,068	2,194,970 2,106,474 1,503,925 49,040 33,166	64, 189, 941 59, 453, 839 39, 519, 302 3, 611, 795 828, 598 2, 523, 554
Amployee Derieit phais  Net income (less deficit)  Net income (see deficit)  Deficit  Statutory special deductions, total  Net operating loss carrover		· m	- \$\frac{*}{*}\frac{*}{*}\frac{*}{*}		1,777 1,034 2,257 62	12,646 13,806 1,160 1,160 614 597	20,863 25,049 4,186 4,186	7,222 (*) 3,672	12,230 56,835 12,230 5,081	22,555 24,642 2,087 1,673	3,002 47,318 51,208 3,890	-8,414 41,779 50,193 10,028 8,568	68,004 68,004 10,325	3,737,581 3,737,581 599,335
Income subject to tax Income tax, total Surcharge. Foreign kax credit Investment credit Investment credit Investment cockholders except in own stock			***	***	3,992 1,321 97 -	8,382 3,325 275 275 85	18,927 8,708 772 14,5 555 2,885	****	51,896 25,750 2,252 3,149 1,070	22,976 12,095 1,084 1,234 1,234 1,673	50,606 26,086 2,357 1,900 942 10,451	32,770 17,459 1,564 2,3168	57,721 30,126 2,734 9,648 6,597	3,138,246 1,594,024 144,726 1,202,030 72,637 2,928,834
MANUFACTURING: RUBBER AND MISCELLANIEOUS PLASTICS PRODUCES														
Number of returns: With and Without net income	5,781	64)	**	975	1,865	923 734	606	111	77 63	9.4	<b>∞ ∞</b>	ее	1.1	NN
Total assets	11,495,345 2,825,204 2,681,821	31,941 2,301 1,837	***	36,199 9,290 4,967	312,411 79,446 50,777	409,681 91,516 62,492	1,145,155 283,955 224,666	427,977 107,240 97,581	1,042,812 251,133 214,087	285,398 72,598 80,487	863,935 221,421 234,260	300,736 48,793 54,638	1-1-1	6,634,387 1,654,880 1,655,688
Cash, Government Obligations, and other current assets.  Depreciable assets.  Accounts and notes payable?  Other current Liabilities.	653,837 7,265,439 2,287,654 1,060,002	850 26,645 10,335	****	4,104 25,578 16,422 789	38,040 202,971 85,900 29,682	44,028 284,526 99,777 28,058	128,489 690,408 293,319 98,713	15,547 245,247 106,606 34,039	70,466 535,007 225,027 59,320	10,275 181,344 55,038 14,247	27,845 485,714 149,430 55,873	9,230 171,120 44,108 30,063	1 1 1 1	274,528 4,413,633 1,201,428 708,507
Mortgages, notes, and bonds payable in one year Net worth.		2,774	*	2,510	46,576 135,309	71,775	153,127	53,351 220,642	162,451 558,014	53,538 154,676	269,193	31,743	1 1	1,343,924 3,266,140
Total receipts Business receipts Cost of sales and operations Taxes paid.		7,456 6,472 6,416 318	****	65,508 65,167 37,425 1,589	527,513 522,217 352,341 13,704	659,465 654,070 445,849 16,656	2,104,467 2,083,070 1,458,926 1,49,530	756,444 750,476 527,584 17,118	1,527,103 1,486,623 1,067,606 36,421	419,235 414,463 265,309 19,163	1,136,340 1,126,211 793,074 56,344	421,516 417,798 235,129 23,339	1 1 1 1	8,130,491 7,935,065 5,293,718 295,385
Interest paid		316 902 143	*	2,984	17,103 3,544	6,662 24,322 6,515	20,228	6,555 18,979 8,145	15,697 43,891 21,435	2,714 12,351 5,190	31,456	5,746 12,267 8,094	111	288,675 205,994
Net income (less deficit)  Net income  Deficit.  Statutory special deductions, total.  Net operating loss carryover.	910,365 977,345 66,980 34,502 25,009	-10,037 (*) 10,162	***	-1,480 2,641 4,121 465 465	11,355 27,409 16,054 3,199 3,184	24,076 35,976 11,900 1,859	121,602 131,832 10,230 7,341 7,123	45,921 50,026 4,105 5,942 5,680	103,386 113,075 9,689 3,443 2,807	20,233 20,900 667 360 199	56,176 56,176 3,183 561	28,453 28,453 765 472		509,485 509,485 7,945 2,693
Income subject to tax. Income tax, total. Surcharge.	918,435 467,931 41,582	***	***	1,839 417 (4)	23,843 8,130 558	29,749 12,648 1,067	123,222 59,336 5,123	43,811 22,443 1,944	92,389 48,217 4,289	20,540	52,992 27,996 2,539	27,688 14,555 1,217		501,542 263,483 23,891
Investment credit.  Distributions to stockholders except in own stock		*	1 1 1	(4)	109 109	15 686 1,609	257 3,155 5,227	33 630 3,924	1,626 2,123 12,886	178 551 3,062	2,796 20,168	37 650 993		49,547 28,948 172,127
A 4-1-1				A 11 - 0	4-4-6-4	The stand								

## ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

							Size of	business	receipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$50,000,000 \$100,000,000 \$250,000,000 under under \$100,000,000 \$250,000,000 \$500,000,000		\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(21)	(13)	(14)
MANUFACTURING: IEATHER AND LEATHER PRODUCTS														
Number of returns: With and without net income With net income	2,102		1428 (*)		538 1106	225 149	675 578	154	71 55	910		01 (0)	1 1	1.1
Total assets Notes and accounts receivable, net Inventories	3,608,075 875,647 1,039,059		15,880 3,877 (*)		76,038 23,185 17,111	75,633 26,936 19,985	648,671 213,209 217,602	439,500 130,421 166,569	812,279 214,163 233,195	507,873 89,884 122,990	427,247 54,715 137,403	604,954 119,257 120,115	111	
Cash, Overnment obligations, and other current assets Depreciable assets Accounts and ordes payable Other current liabilities	275,256 977,632 840,396 217,116		2,932 6,049 1,125 336		15,828 29,900 27,069 4,876	11,650 23,435 18,444 7,328	57,330 195,473 221,865 46,528	36,653 128,583 143,087 22,323	67,051 210,087 197,163 18,963	16,806 121,509 122,370 19,952	33,510 109,412 78,857 29,800	33,496 153,184 27,416 37,010	1 1 1 1	111
Mortgages, notes, and bonds payable in one year or more. Net worth	540,709		(*) -6,521		4,271 38,030	2,286 45,693	31,308	21,173	119,684	86,838		186,412	1 1	1.1
Total receipts  Business receipts  Cost of sales and operations  Taxes paid  Interest paid  Depretation	6,240,810 6,124,069 1,601,984 1143,865 80,408 777		13,108 13,023 7,954 113 230 169		138,895 137,543 99,773 3,869 688 2,925	161,921 161,050 117,007 3,814 3,814 1,845	1,536,643 1,527,788 1,205,329 39,686 10,362 10,784	1,029,228 1,021,627 817,166 22,804 8,676 11,289	1,327,317 1,299,337 971,927 30,088 14,936 16,442	4,98,616 4,683,235 12,77,0 12,71,0 11,491 8,569	733,072 714,760 707,616 15,158 9,585 10,346	802,010 780,706 567,472 15,288 23,576 7,4669	111111	
Net income (less deficit)  Net income (less deficit)  Deficit  Statutory special deductions, total  Net operatine loss carrover	225,490 266,791 41,301 23,186 6,031		1,508 (*); (*); (*); (*); (*); (*); (*); (*);		3,164 3,164 1,124 1,124	3,791 3,945 225 208	1,067 1,067	26,03 29,585 3,582 1,966 1,863	72,097 72,097 82,998 10,901 5,002	35,684 37,620 1,936 9,001		26,932 26,932 3,715 931	, , , , ,	11117
Income subject to fax Income tax, total. Succharge Foreign tax credit	241,003 121,106 10,546 1,324 3,105		**** *		2,018 507 17 (4)	3,565 1,108 90 90 36	1,904 1,904 1,904 2,405	27,522 13,781 1,202 20 301	78,316 40,404 3,553 3,553 702	28,619 15,152 1,370 1,370 1,635		23,216 12,295 1,113 1,113 807	11111	
MANUFACTURING: STONE, CLAY, AND GLASS														
RADDUCIS Number of returns: With and without net income With net income.	8,929 5,607	(*)	609 (*)	ZLL (*)	3,383 2,249	1,706	1,635 1,424	144	8,3	811	19	ın ın	.o. o.	нн
Total assets Notes and accounts receivable, net Inventories	15,251,331 2,631,015 2,290,184	38,414 3,215 3,645	24,703 3,930 4,866	43,794 8,955 4,632	605,725 129,429 94,155	727,435 187,231 111,288	2,008,942 475,047 287,962	829,579 164,305 129,756	2,183,001 361,355 323,016	1,047,124 160,837 153,621	3,101,534 446,552 446,895	2,048,448 285,055 278,991	1,499,465 262,802 241,797	1,093,167 142,302 209,560
Osek, Covernment obligations, and cuter current assets. Depreciable assets Accounts and notes payable? Other current liebilities	1,298,615 13,204,910 2,190,826 1,009,850	4,070 31,779 18,226 1,811	3,315 15,746 5,889 1,350	4,970 38,051 13,254 2,205	74,428 475,643 150,690 31,173	92,948 592,993 186,361 38,115	237,846 1,644,084 475,197 134,842	81,143 645,603 150,929 54,029	1,788,983 1,788,983 287,861 102,375	120,212 937,576 124,656 105,456	231,242 2,762,503 384,173 203,649	198,463 1,975,783 133,214 104,504	52,193 1,433,594 183,122 148,265	6,814 862,572 77,254 82,076
Mortgeges, notes, and bonds payable in one year or more	2,661,695	16,813	3,705	7,385	93,170	86,290	293,111	149,231	1,281,344		697,056	226,566 1,479,795	149,699 974,038	296,277 570,807
Total receipts  Busines receipts  Cost of sales and operations  Taxes paid  Interest paid  Depreciation  Performance of the sales and operations	17,215,931 16,820,309 11,321,490 503,397 229,751 837,1996	, 3, 3, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	24,063 23,382 24,5,14 298 4,50 4,40 4,40	55,052 51,493 39,880 2,604 2,1150	925, 298 900, 321 609, 769 10, 161 141, 578	1,202,429 1,183,174 810,930 35,563 11,826 51,827	3,203,205 3,135,528 2,208,003 83,747 33,406	1,008,668 983,770 699,453 25,325 14,758 43,175	2,179,372 2,126,768 1,421,180 63,333 39,987 106,829	934,665 919,330 645,602 27,239 13,347 19,469	2,985,420 2,917,480 2,003,363 92,791 54,673 153,131 48,363	2,000,603 1,943,651 1,208,642 63,500 15,013 111,276 38,899	1,530,350 1,500,066 883,054 44,125 13,257 87,565	1,161,913 1,131,082 771,733 34,897 20,596 21,088
Net income (less deficit)  Net income (less deficit)  Deficit  Statutory special deductions, total  Net operating loss carryover.	1,019,040 1,167,801 148,761 58,822 36,840	-8,134 (*) 8,203	-3,860 (*) (*) (*) (*)	-6,037 (*) 6,553 (*) (*)	10,799 29,664 18,865 1,107 3,560	30,866 72,240 21,374 4,326	148,143 167,412 19,269 15,584 14,710	60,139 71,439 11,300 2,503 813	146,314 164,858 18,544 6,253 4,823		161,882 187,252 25,370 8,294 6,153	233,232 233,232 8,624 15	116,011 116,011 3,903	99,952 99,952 3,940 1,173
Income subject to tax Income tax, total Surbarge Foreign tax credit	1,085,173 539,043 47,937 23,953	::::	* * *	EEE :	21,952 6,409 4,32	36,593 13,462 1,179	141,524 66,196 5,749	69,087 34,216 2,993 434	159,523 80,257 6,971	43,631 22,524 1,969	179,401 90,965 8,247 10,853	224,608 117,966 10,700 5,061	58,713 5,329 5,329	96,012 1,368 1,368 1,368
Investment credit.  Distributions to stockholders except in own stock	32,558 343,069	1 1	• •	*	2,271	1,173	3,910 20,240	1,380	36,508	1,948	67,156	113,491	43,662	25,779

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS. BY MAJOR INDUSTRY -CONTINUED

11 10 31,162,957 4,685,767 3,773,702 2,100,159 27,675,066 4,203,221 1,940,150 6,886,664 15,011,982 20,944,133 14,653,937 556,592 1,453,937 186,778 867,103 56,079 126,674 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,103 1,10 640,493 1,855,247 4,53,868 2,805,411 2,805,813 115,349 115,349 115,349 163,233 168,23 328,467 328,467 328,467 5,978 146,738 2,510,905 334,686 337,075 322, 497 164, 949 14, 973 7, 426 12, 767 119, 807 \$1,000,000,000 4, 413, 217
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Notes and accounts receivable, net
Inventories
Gash, Covernment obligations, and other current
assets
Accounts and notes gayable?

Cher current lishilities

Mortgages, notes, and bonds payable in one year Surcharge.
Poreign tax credit.
Investment credit.
Distributions to stockholders except in own stock Net income (less deficit)
Net income
Deficit.
Statutory special deductions, total.
Net operating loss carryover. Total receipts

Jainess receipts
Cost of sales and operations
Taxes paid
Taxes paid
Dispreciation
Depreciation
Employee benefit plans<sup>2</sup> Net income.
Deficit.
Statutory special deductions, total.
Net operating loss carryover. Total receipts
Dusiness receipts
Cost of Cale and operations
Taxes pidal
Taxes pidal
Directed paid
Depreciation
Employee benefit plans<sup>3</sup> Oepreciable assets.

Other current liabilities.

Mortgages, notes, and bonds payable in one year
Net worth. income (lese deficit)..... MANUFACTURING: FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND TRANSPORTATION EQUIPMENT PRIMARY METAL INUSTRIES Major industry, item Number of returns:
With and without net
With net income..... MANUFACTURING;

Footnotes at end of table. See text for explanatory

ACTIVE CORPORATION RETURNS

MAJOR INDUSTRY-Continued	
CEIPTS, BY	
NCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY-	
STOCKHOLDERS, BY	
DISTRIBUTIONS TO	
TAX ITEMS, AND	
COME STATEMENT, AND	
ECTED BALANCE SHEET, IN	
Table 5 SEL	

	\$1,000,000,000	(14)			9,881,912 1,732,216 2,517,187	1,377,092 7,012,754 861,931 750,131	1,100,	11,001, 10,448, 10,448, 5,790, 383, 782, 782,	1,723,	1,710,207 902,773 81,379 123,809 13,589 543,148		99	19,537,334 5,905,515 3,494,222	1,615,328 8,322,104 4,914,440 1,503,894		20,839,119 20,228,723 13,630,764 568,764 131,198 738,198 346,588		ř.	95,00
	\$500,000,000 under \$1,000,000,000	(13)			9,550,555 3,087,577 2,494,319	4,236,588 4,236,617 1,932,896 679,138		8,567, 8,567, 5,635, 225, 225, 221, 217,		510,073 267,695 24,261 39,707 12,686 186,453			4,852,372 1,144,568 1,794,254	294,592 1,737,177 1,066,444 638,933		7,221,521 7,133,488 7,261,995 160,683 89,759 168,443	4 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1,94, 258,	7,535 8,343
	\$250,000,000 under \$500,000,000	(12)			4,820,109 1,488,438 1,113,632	472,725 1,818,094 1,018,450 358,403		พพพ		323,395 169,678 15,391 18,267 5,759 90,742			3,836,037 985,889 1,078,242	281,031 1,378,835 692,537 311,307		±်±်က်			다.
	\$100,000,000 under \$250,000,000	(11)			5,388,223 1,308,473 1,620,001	2,229,573 914,741 429,022	ດ ເ	5,912, 3,705, 145, 145, 168,					4,837,818 1,151,442 1,367,700	1,846,610 1,846,610 756,297 523,979	817,610	6,266,267 6,061,117 147,513 99,390 153,384 102,099	379,497 437,782 58,285 111,016	426, 223, 19,	8,0,6
	\$50,000,000 \$ under \$100,000,000	(10)		33 #	2,610,491 597,790 838,628	173,432 1,151,027 1,444,450 214,847	431,185 1,437,948	3,107,640 3,016,128 2,037,583 77,784 51,960 80,796 60,645	200,862 215,084 14,222 3,353	211,731 109,724 9,465 6,204 3,731 16,300		8,8	1,665,253 372,397 450,468	139,494 671,734 273,108 122,163	284,753	2,090,642 2,048,119 1,426,498 33,052 33,052 54,249 34,615	121, 383 129, 438 8,055 3,787 3,361	126,132 64,676 5,660	2,585
0	\$10,000,000 under \$50,000,000	(6)		332	5,290,672 1,269,440 1,741,184	381,207 2,127,783 956,944 434,239		6,556, 4,494, 168, 118,				261	4,249,499 1,007,571 1,244,932	372,389 1,437,572 965,846 343,216		5,331,370 5,227,771 3,679,222 126,097 70,784 122,541 51,108			
on the state of	\$5,000,000 under \$10,000,000	(8)			2,272,420 557,943 721,492	192,566 973,071 475,403 181,094							1,370,925 397,089 409,280	128,116 444,746 353,950 111,543		2,194,935 1,606,403 1,638,721 26,366 36,649 16,058			
7 72 75	\$1,000,000 under \$5,000,000	(4)			1,037,757			ග්ග්⊐ේ 					2,266,738 550,295 696,375	250,932 778,032 570,766 193,328					
	\$500,000 under \$1,000,000	(9)			1,429,034 334,047 322,384			જે જે તે				1,118	577,329 143,989 167,014	65,220 174,435 178,400 52,640					
	\$100,000 under \$500,000	(5)		10,176	1,563,404	211,999 1,040,590 385,046 104,049	196,781	2, 625, 337 2, 586, 930 1, 679, 985 77, 434 23, 783 89, 653	70,268 70,267 70,267 7,829 7,162	92,394 27,699 1,840 (4) 2,416 11,895		3,507	756,898 164,136 211,757	115,426 246,806 192,489 52,812	84,567 304,522	942, 849 914, 059 97, 312 9, 469 83, 365 6, 33, 365 6, 451	25,027,83 25,028,03,03,03,03,03,03,03,03,03,03,03,03,03,	36,806 12,916 974	2000
	\$50,000 under \$100,000	(4)			3 178,176 41,495 1 17,771			246,906 240,536 132,564 132,564 13,261 11,712 11,712				1,083	2 69,953 4 20,052 4 15,556	21,445 21,454 26,018 6,649		85,587 79,645 77,105 77,105 11,237 12,005	•		3
	\$25,000 under \$50,000	(3)		, t	,66,6	6,768 34,439 3 9,073	37,		ကို ဂ <sup>1</sup> ဘံ	ર્ત કે કે			4 37,852 2,934 4 9,544	11,098 11,098 7 7,424 1,226	15,	26,336 8 25,725 8 20,915 801 5 644 1,022	-19,	(4)	
	Under \$25,000	(2)		2,884	123,304 9,889 9,14,603	17,000 34,815 1,5,418			<u> </u>			2,758	143,794 9,812 17,564	22,712 35,253 74,837 9,772			<u> </u>		
	Total active corporation returns	(1)		25,216	47,627,235 11,814,175 13,044,359	4,375,520 23,867,145 8,537,231 3,714,790	6,997,656	56,473,197 54,585,279 35,509,916 1,532,044 781,503 2,041,221 1,102,896				11,505	44,201,802 11,856,689 10,956,908	3,763,801 17,105,856 10,072,556 3,871,462	7,838,783		ณ์ คำ		
	Mejor industry, item		MANUFACTURING: NACHINYERY, EXCEPT ELECTRICAL	Number of returns: With and without net income With net income	Total essets. Notes and accounts receivable, net. Inventories	Cash, Government obligations, and other current assets.  Depreciable assets Accounts and notes payable* Other current lishlifies	Mortgages, notes, and bonds payable in one year or more. Net worth	Total receipts  Business receipts Cost of cales and operations Taxes paid Interest paid Deprecation	Net income (less deficit) Net income Deficit Statutory special deductions, total Net operating loss carryover	Income subject to tax. Income tax, total. Surchasge Foreign tax credit Investment oredit Investment oredit	MANUFACIURING: ELECTRICAL EQUIP- NENT AND SUPPLIES	Number of returns: With and without net income- With net income.	Total assets. Notes and accounts receivable, net. Inventories.	Cash, Overnment obligations, and other current assets Pepreciable assets Accounts and notes payable* Other current liabilidas	Morigages, notes, and bonds payable in one year or morre.	Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid Depresision	Net income (less deficit) Net income Deficit Statutory special deductions, total Net oceratine loss carrovee.	Income subject to tax. Income tax, total. Surchare	Foreign tax credit.

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - Continued [Money amounts in thousands of dollars]

										i Returns/	1303								
	\$1,000,000,000	(14)		mm	37,584,039 16,327,455 5,209,152	2,880,238 17,628,480 12,320,769 2,244,066	4,751,618	17,185,601 16,384,410 34,211,257 1,956,365 1,956,365 1,17,295 1,17,295	1,097,830 1,097,830 11,178	4,086,652 2,158,392 195,918 151,296 69,584		0.0	14,700, <i>97</i> 3 2,713,134 5,661,171	999,096 6,101,962 4,526,644 1,943,945	2,381,169 4,646,718	19,131,892 18,896,688 15,129,605 160,351 197,634 1,99,778	93,666 465,338 371,672 4,641	460,716 246,150 21,868	20,450 19,978 218,209
	\$500,000,000 under \$1,000,000,000	(13)		-9	5,218,303 1,369,073 1,128,627	276,385 1,615,226 833,728 375,054	848,359 2,849,408	5,774,508 5,612,331 3,965,069 157,439 1102,328 1102,328 1103,613	328,084 328,475 391 14,188	314,301 164,888 14,951 21,560 5,710		00	6,194,596 1,739,371 1,108,203	932,834 1,287,444 1,062,906 948,830	2,025,932	4,477,120 4,209,363 3,226,817 91,597 183,373 92,099	194,996	189,049 98,567 8,912	6,020 9,812 78,217
	\$250,000,000 under \$500,000,000	(21)		29	2,439,819 824,460 486,740	166,034 758,795 642,552 139,770	331,598	2,493,338 2,379,863 1,788,374 73,73 52,654 69,619 40,811	149,683 152,774 3,091 2,032 34	150,754 75,643 6,579 3,150 1,226 1,226		99	3,020,307 420,771 605,623	284,566 1,411,991 773,055 504,237	640,003	2,072,564 1,991,212 1,448,408 49,526 84,537 117,622	80,175 80,175 7,735	72,439 36,169 3,270	1,551 4,175 38,469
	\$100,000,000 under \$250,000,000	(11)		7	838,237 193,712 270,167	60,236 419,915 164,916 75,656	131,876	1,238,467 1,212,395 1,797,664 32,872 24,259 31,097	84,065 84,065 4,384 4,155	79,683 41,900 3,808 1,032 1,731		100	1,677,272 194,061 393,447	177,446 920,540 253,067 111,200	401,522 843,767	1,940,119 1,897,535 1,418,434 1,418,434 33,722 59,074 35,629	9,506 1,506 1,506 1,506 1,650	88,556 44,661 3,886	183 4,223 34,915
	\$50,000,000 under \$100,000,000	(10)		12	649,672 146,516 162,201	116,777 280,272 105,118 58,105	142,521	817,332 795,430 538,474 22,067 16,186 20,653	75,647 81,100 5,453 5,717 2,486	75,385 39,114 3,158 684 791		23 18	1,065,738 254,460 244,678	119,029 421,615 250,215 110,220	222,114 425,383	1,597,571 1,564,007 1,247,139 34,153 22,815 33,414	51,878 68,465 16,587 1,422 1,422	67,054 34,759 2,937	1,782
eipts	\$10,000,000 under \$50,000,000	(6)		87 79	1,360,831 256,439 358,883	133,156 1,86,460 273,717 97,950	173,072	1,834,779 1,864,640 1,336,084 1,1,312 22,516 37,140	120,811	119,503		\$2	1,743,611 414,528 395,783	188,215 570,417 496,602 218,871	263,252	2,158,038 2,100,754 1,674,028 47,753 33,852 45,568 19,074	66,685 107,655 40,970 7,458 6,867	97,682 50,114 4,339	23,116
business red	\$5,000,000 under \$10,000,000	(8)		85	345,519 87,455 112,011	37,193 139,226 80,201 24,072	39,597	615,122 604,547 447,763 13,609 6,426 6,426 10,901	38,918 41,394 2,476 344 294	12,129 21,019 1,861 613 613		157	582,460 130,807 169,684	63,896 245,509 164,716 51,463	61,549	1,145,266 1,120,409 878,997 24,183 9,394 23,539 8,133	18,604 11,625 3,288 3,288	28,982 28,982 2,556	287 674 3.625
Size of	\$1,000,000 under \$5,000,000	(7)		585	580,917 145,849 194,874	60,530 233,124 164,272 54,975	65,048 279,934	1,213,526 1,199,901 904,820 26,973 9,107 22,017	50,921 64,954 14,033 717	25,412 26,766 2,302 677 7,186		608 1,52	720,439 154,007 221,082	71,186 320,016 218,655 64,484	90,969 304,672	1,411,552 1,386,362 1,098,838 13,772 13,377 27,528 8,995	12, 404 80,240 37,836 3,634 3,097	76,574 36,846 3,237	3,298
	\$500,000 under \$1,000,000	(9)		306	101,125 30,731 33,033	10,368 39,799 35,675 11,949	9,143 37,201	230,724 226,337 184,446 6,575 1,563 1,628	-765 8,940 9,705	8,940 3,584 3,584 3,784 1,237		444 353	176,602 29,616 48,516	22,735 84,354 52,153 17,470	28,111 64,815	333, 647 326, 314 238, 589 7, 376 8, 001 1, 952	14,622 17,169 2,547 2,877 2,860	14,316	1,382
	\$100,000 under \$500,000	(5)		759 621	135,795 27,874 24,187	22,048 58,112 30,360 17,308	22,740 60,106	222,738 219,212 145,228 6,959 1,871 1,731	9,040 13,017 3,977 362 362	11,278 4,029 292 - - 1,528		798	98,869 15,800 30,325	10,169 50,009 36,081 8,769	16,803	210,615 207,923 162,895 5,787 2,729 4,212	-9,382 11,850 11,232 840 798	3,605	21 114
	\$50,000 under \$100,000	(4)		**	***	****	**	******	*****	*** *		382	13,410 2,391 3,616	24,115 24,115 4,463 579	780	30,051 29,987 20,494 846 228 1,262	(*) (*) (*) (*) (*)		• • •
	\$25,000 under \$50,000	(3)		335	10,366 <i>977</i> 2,438	69 3,435 645	3,164 332	7,683 5,681 281 120	## <b>*</b>			149 (*)	30,705 2,818 11,687	592 12,850 6,725 6,475	5,126	5,618 4,084 1,084 1,084 1,084 633 633	*, 693 *, 14, 693 (*, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	- EEE	
	Under \$25,000	(2)			10,	3,4	3,	F, ±, 0,	<u>'</u>			(*)	85,458 10,869 13,904	1,606 31,213 16,177 2,092		2, 2, 2, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,			
	Total active corporation returns	(1)		2,471	49,271,776 19,411,480 7,985,193	3,764,035 21,665,167 14,657,049 3,099,716	6,519,965	61,650,643 60,460,227 44,335,762 2,339,016 1,061,704 1,427,387 1,765,880	1,954,078 1,999,730 1,5652 16,505 15,069	4,944,296 2,597,319 234,670 178,991 85,297 1,810,547		3,165	30,110,440 6,082,633 8,907,719	2,875,853 11,482,035 7,861,459 3,988,635	6,161,787	34,519,119 33,738,242 26,550,868 805,407 586,369 914,000 760,916	653,328 1,174,970 521,642 44,780 33,716	1,127,470 582,842 51,573	28,842 42,915 413,194
	Major industry, item		MANUFACTURING: MOTOR VEHICLES AND EQUIPMENT	Number of returns: With and Without net income. With net income.	Total assets	Cash, Government obligations, and other current assets. Depreciable assets. Accounts and notes payable* Chher current liabilities.	Mortgages, notes, and bonds payable in one year or more.	Total receipts Business receipts Cost of Sales and operations Threes paid Interest paid Depreciation Depreciation	Net income (less deficit). Net income (less deficit). Deficit Statutory special deductions, total. Net operating loss carryover.	Income subject to tax Income tax, fotal Surcharge Surcharge Investin tax credit Investinent predit	MANUFACTURING: TRANSPORTATION EQUIPMENT, EXCEPT MOTOR VEHICLES	Number of returns; With and without net income With net income.		Cash, Coveryment Colligations, and Other current assets.  Depreciable assets. Accounts and notes payable?	Mortgages, notes, and bonds payable in one year Or more	Total receipts  Business receipts Cost of seles and operations Takes paid Interest paid Dependation Dependation Dependation	Net income (less deficit)  Net income Deficit Statutory special deductions, total Net operating loss carryover	Income subject to tax. Income tax, total. Surcharge.	Foreign tax credit

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

Major industry, item	Total active corporation		\$25,000	\$50 000	000 001	4500 000	000 000 F#							
Transmission of the second of	returns	Under \$25,000	under #50.000	under \$100,000	under *500 000	wider wider	wider \$5,000,000	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$1,000,000,000
TANAMA TO THE PARTY OF THE PART	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(61)	(13)	(17)
MANUFACTORATION SCHEMITER LINGUALING, PHOTOGRAPHIC EQUIPMENT, WAICHES AND CLOCKS										(24)	(1)			(47)
Number of returns: With and without net income	4,636 3,254	(*)	(*)	539 366	1,589	571 508	245 264 304	2.9	96 53	20	17	ਜਜ	ਜਜ	നസ
Total assets. Notes and accounts receivable, net. Inventories	11,659,746 2,660,729 2,623,877	33,078 4,247 2,579	22,119 3,153 9,890	54,351 14,670 8,486	207,564 57,915 47,569	249,295 65,664 77,840	737,119 188,300 228,744	443,951 122,801 119,207	1,248,702 336,072 336,130	1,053,745 252,737 288,932	2,040,791 546,039 618,378	485,842 101,588 47,595	505,825 84,608 111,577	4,577,364 882,935 726,950
Cash, Covernment obligations, and other current assets. Depreciable assets Accounts and notes payable? Accounts and notes payable?	1,311,684 5,888,120 1,526,448	8,853 5,376 12,472	1,662 14,002 5,183	8,465 11,956 23,050	33,459 84,647 57,704	47,801 82,659 50,926	84,182 277,898 166,312	28,894 145,034 81,464	61,780 374,212 230,804	86,313 374,156 134,975	113,528 756,508 341,525	190,942 185,689 26,318	31,805 261,688 39,058	614,000 3,314,295 356,657
Volid Current incontrates Mortgages, notes, and bonds payable in one year or nore.  Net worth	1,498,070	412	3,835	11,993	26,504 92,624	31,977	104,483	64,480	215,543 690,687	191,127	329,341 1,126,365	423,893	51,446 15,440 395,738	502,935 2,944,221
Total receipts Business receipts Cast of sales and operations Taxes paid Taxter at paid	14,224,156 13,847,396 7,847,276 374,229 134,134	6,923 6,696 7,175 1123	19,788 19,381 11,447 11,447 184 484	39,903 39,166 25,617 1,342 845	372,843 367,798 227,193 10,204 3,555	403,282 400,399 251,940 9,938 2,933	1,105,299 1,086,394 704,321 10,833 11,833	512,689 495,625 305,662 12,599 6,722	1,381,221 1,343,690 835,383 35,764 25,331	1,300,236 1,272,322 817,536 33,237 17,453	2,728,373 2,683,096 1,812,837 63,387 30,444	465,361 449,206 207,771 8,652 8,652	720,578 680,582 15,954	5,167,660 4,993,041 2,327,848 152,617 33,092
Employee benefit plans? Net income (less deficit)	261,233	34	-3,982	525	2,720	4,035	14,550	5,885	15,650	18,222	34,446	17,345	10,534	137,239
Net income Deficit Statutory special deductions, total Net operating loss darryover.	1,945,930 125,867 17,970 14,258	(*) 15,844 104 (*)	(*) (*) (*) (*) (*)	2,472 18,105 52 52	17,809 19,855 754 391	23,013 5,565 546 546	88,187 28,691 1,226	6,563 325 76	123,689 21,464 3,715	2,963	216,755	113,510	114,086	1,094,977
Income subject to tax. Income tax, total. Exchange. Foreign tax credit. Investment credit.	1,906,015 988,613 89,023 135,931 24,350	****	*** *	1,581	17,041	17,904 6,867 379 88	36,461	41,007 21,221 1,889 1,171	119,998 62,115 5,365 1,371	53,432 54,286 7,066	209,419 109,416 9,836 7,955	113,510 59,937 5,937 5,44,8	114,084 59,869 5,441 10,638	1,093,940 573,004 52,033 105,345 16,275
MANUFACTURING: MISCRITANEOUS MANUFACTURED PRODUCIS, AND MANUFACTURING NOF ALLOCARIE						11.6	() ()	7,003	50°62	044(42	23,340	77,412	13,322	(20) (20)
Number of returns: With and without net income	13,329	2,171	1,328	1,765	4,754	1,543	1,487	156	101	18	rv rv	0 0		
Total assets. Notes and accounts receivable, net. Inventories	8,91 <b>7,</b> 167 2,304,075 2,257,770	52,535 6,346 7,693	61,011 13,079 15,116	89,247 20,047 21,056	518,940 157,889 135,627	511,755 158,970 143,112	1,633,281 479,867 472,276	836,612 197,301 227,585	1,830,775 410,267 469,520	1,532,922 474,160 355,786	837,931 142,509 173,355	543,465 190,521 151,574	468,693 53,119 85,070	
Gash, Government outgations, and other current assets. Pepredable assets. Accounts and notes payable? Other current liabilities	846,811 2,981,959 1,937,311 1,009,912	9,218 22,553 15,508 4,043	7,644 20,077 13,377 3,137	10,602 39,252 20,623 4,953	80,217 206,339 146,268 15,747	59,919 200,906 145,950 44,359	187,456 530,424 476,717 130,819	74,145 290,310 196,913 55,867	141,901 594,333 356,640 144,112	195,208 325,342 296,932 415,159	50,800 271,317 136,283 75,650	13,864 146,898 89,515 50,958	15,837 334,208 42,585 35,108	1111
MOTEGAGES, NOVES, AND DONGS PAYABLE IN ONE YEAR NOT MOTE.	1,388,550	12,797	5,549 28,280	16,890	49,569 234,339	52,702	167,667	106,125	305,972	274,912	254,933	126,627	16,137	1.1
Total receipts Business receipts Cost of eales and operations Taxes paid Increase paid Deprestation.	11, 989, 696 11, 683, 958 7, 867, 785 287, 039 199, 429 235, 128	22,551 15,427 12,273 1,022 1,693	51,726 49,858 40,654 1,628 1,185	127,195 125,812 83,358 4,550 804 3,840	1,101,532 1,091,590 717,060 28,564 7,557 19,478	1,111,766 1,103,779 769,432 23,460 8,728 16,826	2, 916, 431 2, 876, 096 2, 014, 884 62, 862 31, 099	1,111,579 1,089,975 729,810 26,943 18,512	2,121,313 2,067,632 1,325,296 52,355 39,910 49,775	1,320,524 1,262,824 849,903 29,044 45,531	804, 841 776, 535 562, 535 20, 936 31, 931 16, 466	695,206 675,957 419,439 18,630 12,761	605,032 548,473 343,655 17,045 1,692 20,843	
EmpLoyee Deneilt plans*  Net income (less deficit)  Net income Deficit Statutory special deductions, total	120,221 597,051 740,921 143,870 40,098	226 -6,017 1,957 7,974	94 -9,990 1,787 11,777	198 -10,038 4,901 14,939 1,159	5,132 31,338 51,418 20,080 2,172	33,821 33,821 44,955 11,134 1,320	24,447 145,328 165,810 20,482 8,028	8,517 41,341 70,176 28,835 4,193	22, 832 125, 153 143, 008 17, 855 12, 343	14,332 64,356 75,150 10,794 7,421	15,526 45,880 45,880 2,398	8,391 32,203 32,203 18	8,506 103,676 103,676 291	
Net operating loss carryover	28,157	672	, 100	1,138	2,075	1,234	6,863	3,668	5,640	6,777	8 5	' 6	(4)	•
Ancome subject to dax Income subject to dax Surcharge	316,958	 ទ្តស្ព្ក	328	, , , , , , , ,	41,544 12,078 883	34,619 12,997 952	65,166	33,958 3,014	136,522 70,691 6.134	67,733 35,555 3,145	22,481 22,091	32,183	103,385	
Foreign tax credit	5,834 9,025 131,345	(4) - 724	(4)	(4) - 671	, 260 6,982	(4) 431 10,332	1,192 22,838	691 875 5,209	1,672 2,058 25,972	1,333	278 1,416.	007	1,684	1 1 1

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIFTS, BY MAJOR INDUSTRY - CONTINUED

[Mone, amounts in thousands of dollars]

							Stre of	business red	eipts					
Major in witz, item	Potal active comporati m returns	Thurst	\$25,00c under \$50,00c	\$50,000 under \$100,000	\$10c,uoc under \$50c,ooc	\$500,300 under \$1,300,000	\$1,000,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$160,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,00_,000 wider \$1,000,000,u0u	\$1,000,000,0cu
	(1)	(7)	(3)	(4)	(5)		(2)	(3)	(6)	(10)	(11)	(12)	(13)	14)
TOTAL TRANSPORTATION, COMMUNICATION, BLECTRIC, GAS, AND SANITARY SERVICES														
Number : returns: With and without net income With net income	66,945 41,443	18,073	7,862	9,484	21,281	5,168	3,904	1446	453	117	70	48 143	26 23	12
Total assets	262,356,701 14,542,572 6.034,653	966, 323 105, 173 8, 954	546,577 61,130	792,126	4,644,441 709,610 69,598	2,691,911 416,550 56,026	6,655,073	3,495,750	13,636,712	1,530,430	29,001,094	2,047,370	1,896,159	83,929,516
Cash, y vernment bligations, and ther urrent assets. Pepreciable assets Acc unts and n tes payell.	13,538,778 272,306,315 19,904,687	108,255 791,786	38,685 519,009 67,676	94,284	558,165 4,464,114 921,111	314,775 2,528,567 554,333	796,886 5,921,537 1,290,609	312,442 3,436,186 544,727	867,864 12,922,366 2,025,223	1,227,965 18,885,091 1,747,138	885,088 30,758,557 2,530,264	1,469,592 52,584,420 3,123,529	2,114,596 53,155,062 2,964,789	1,748,181 85,624,622 3,832,468
other current liabilities. Mortgages, notes, and bonds payable in one year or more.	15,664,927	32,221	21,537	35,284	1,390,254	747,448	1,852,396	174,281	5,162,325	1,667,621	1,074,355	1,988,404	2,696,934	6,402,689
Net worth. T Tall reckpts	125,261,815	207,435	309,453	724,687	1,707,734	3,740,292	7,899,450	3,235,095	5,028,859 10,248,134 9,910,975	8,555,774	10,828,801	21,441,268 17,345,545 16,863,96h	20,270,329 19,780,618	41,709,903 37,392,193 36,388,171
Clast of Sales and operations Taxes paid Interest paid	71,346,721 8,072,485 5,936,437	17,809	139,682	369,879	2,772,798	2,399,245	367,695	2,033,952	6,717,690 528,883 358,466	1,990,551 536,290 173,307	5,949,842	1,322,614	11,184,846	20,236,880
Depreciation	2,410,030	30,006	1,392	2,581	32,151	28,452	91,403	47,839	131,757	115,502	1,310,900	2,034,159	332,732	1,289,004
Net income (less deficit) Net income Deficit. Statistry pectal deductions, usel. Net operating loss carryover.	10,053,831 11,255,282 1,201,451 315,491 128,658	-43,970 20,985 64,955 4,580 4,530	7,680 24,041 16,361 5,249 5,142	7,658 h1,502 33,844 5,023	149,902 282,185 132,283 21,957 19,778	142,338 188,119 45,781 10,706 6,753	357,519 467,715 110,196 34,817 26,111	158,868 208,077 49,209 13,518 4,940	117,418 33,299 16,876	526,781 676,500 149,719 25,808 12,023	866,919 984,372 117,453 20,793 5,943	1,670,142 1,712,954 42,812 49,020 12,802	1,339,970 1,407,242 67,272 32,188 8,654	1,380,536 1,634,684 254,148 58,533 414
Income subject to tax. Income tax, total. Surcharge. Foreign tax credit. Investment credit. Distributions to stockholders except in om stock.	10,873,926 5,572,822 501,154 35,551 5,66,241 5,565,556	13,140 3,257 54 54 - 100 9,930	14,370 3,342 3,342 (4) 222 3,232	30,795 8,690 371 1,399	221,658 74,581 5,255 7,289 7,289	166,416 69,219 5,834 (4) 5,634 24,135	192,934 192,934 16,803 2,662 13,660 80,648	196,881 98,619 8,844 265 7,113	573,195 278,020 24,970 4,302 25,773 219,710	652,719 342,830 30,976 30,869 373,227	965,633 507,302 15,970 1,692 60,699	1,664,868 867,099 78,738 8,536 121,124 1,086,213	1,380,782 718,450 64,859 3,390 141,110 1,013,773	1,586,545 2,409,379 218,348 14,092 181,249 1,967,734
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: TRANSPORTATION														
Number of returns; With and Without net income With net income	51,967	13,541	6,491	6,906	16,366	4,559	3,290	341 272	345 253	95	28	19 14	10	vo m
Total assets Notes and accounts receivable, net	82,890,046 7,838,921 1,615,629	762,769 94,582 3,197	347,868 53,212 5,493	456,508 80,338 4,720	2,836,382 516,191 35,851	1,814,248 355,656 41,746	4,235,510 841,395 94,818	1,775,992 280,716 40,635	7,115,916 1,053,061 126,042	6,730,874 1,105,513 117,680	7,274,139 618,608 115,900	13,747,120 833,546 320,035	16,944,538 693,839 405,420	18,848,182 1,312,264 304,092
Gash, Overnment obligations, and other current assets Depreciable assets Accounts and notes payable Other current liabilities	6,319,711 76,963,174 8,849,128 5,826,125	91,283 615,349 121,198 26,498	31,158 341,946 48,276 16,017	68,270 381,234 109,336 24,168	398,789 2,745,630 665,441 167,895	259,734 1,716,401 440,077 111,469	575,194 3,835,553 1,015,292 314,823	185,855 1,796,694 375,018 103,837	635,685 6,236,359 1,276,466 430,554	807,671 4,889,355 746,020 1,227,293	6,671,641 864,903 283,385	703,718 13,534,578 1,108,158 755,960	1,342,232 17,587,306 593,270 1,380,802	779,561 16,611,128 1,485,673 980,424
Morth worth	27,824,570 35,058,224	266,686	142,662	102,038	719,325	396,797	982,729	695,112	2,467,000	2,418,411		4,471,094 6,590,363	5,482,475	6,450,251
Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid Depreciation Emprestiation	57,337,518 54,932,363 37,534,836 2,694,392 1,651,043 1,657,485	165,532 120,284 16,681 15,708 9,90 30,815	255,822 238,504 115,279 13,912 8,483 24,512	529, 241 514, 592 280, 868 24, 150 9, 154 41, 507	3,942,830 3,853,346 2,262,864 1175,621 67,124 258,832	3,279,223 3,220,182 2,170,158 132,727 168,787	6,689,397 6,537,466 1,457,085 306,546 96,652 323,036	2,463,157 2,387,399 1,618,127 124,280 68,120 130,047	7,841,293 7,563,391 5,457,957 3,48,160 189,366 4,34,299	1,633,808 1,396,893 3,160,427 189,326 172,595 290,709		6,948,434 6,617,359 4,596,700 256,571 617,940	7,960,413 7,551,234 4,940,243 449,705 345,553 930,345	8,579,894 7,995,486 5,714,959 382,748 380,061 975,465
Net income (less deficit)  Net income  Periot  Statutory special deductions, total  Net berstign loss aarpvover	890,529 1,945,553 1,055,024 174,514 86,555	-33,824 15,765 49,589 2,822	10, 124 20, 084 9, 960 4, 715	28,075 25,019 3,869	110,033	100,671 133,410 32,739 6,866	238,806 323,477 84,671 26,723	66,027 113,404 47,377 9,729	205,126 307,871 102,745 23,889	103,395 104,998 1148,998		190,721 233,533 42,812 25,857	194,368 261,640 67,272 17,085	-155,204 98,944 254,148 11,661
Income subject to tax. Income tax, total. Surcharge,	1,722,689	10,048	2,901	20,696	146,70 <b>2</b> 48,180	115,825	273,686 127,613	105,985	283, 480 126, 463	85,459 45,072		208,615 104,932 9,524	250,280 124,400	97,677
Foreign tax credit Investment credit Distributions to stockholders except in own stock	163,757 163,757 865,188	100	163	1,147	5,242 21,253	4,008 16,732	2,659 9,562 19,579	25,300	13,951	10,449		7,214 34,860 169,551	2,635	18,535 104,722
Foctnotes at end of table. See text for explana	natory stateme	nts and for "De	000	f the Sample	and Limitati	ons of the D	ata,"				ш			

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

5-146				[wc	[Money amounts	Tu triousands	farrant 10							
Najor industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	8 8	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
TRANSPORTATION, COMMUNICATION, ELECTRIC, CAS. AND SANTTARY STRUTCES. COMMUNICATION	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Number of returns: With and without net income	6,870	957	723	1,674	2,813	265	359	33.5	22.5	90	mo	- ಸ	OI (	ന
Total assets Notes and accounts receivable, net.	67,5	56,955 1,545 1,364	89,568 2,661 1,676	215,734	1,109,300	536,856 33,119 8,923	1,405,183	571,436 39,234 6,660	1,137,051	1,215,767	1,265,498	4, 672, 909 337, 336	2,713,793	3 52,567,026 1,165,786 1,728,258
Cash, Government obligations, and other current assets.  Depreciable assets Accounts and notes payable? Other current liabilities		3,643 43,122 7,720 2,457	3,981 63,427 10,460 2,736	18,063 215,706 27,133 5,641	102,677 1,036,598 165,255 53,319	38,531 429,832 70,510 29,480	126,416 1,095,656 166,294 70,190	53,864 446,706 46,322 23,651	103,147 744,946 111,623 51,388	169,293 1,037,291 56,352 61,063	47,669 954,800 83,288 60,846	114,301 4,070,715 264,791 142,885	2,627,676 187,471 273,471	3,661,499 55,224,892 1,488,687 5,063,486
Morrgages, notes, and bonds payable in one year or morre.	22,438,203 34,959,723	10,570	20,639	101,281	506,239	265,763	550,018 506,140	292,187	360,655	391,849	532,518 461,040	1,783,008	819,837	16,803,639
Total receipts  Business receipts Cost of sales and operations Taxes paid Taxes paid Interest paid	31,036,550 30,423,926 15,122,188 2,143,905 1,314,185	9,545 5,296 2,288 342 239	27,171 26,275 12,215 1,549 1,775	125,207 122,249 51,917 6,405 5,583	582,220 569,634 264,601 29,343 29,313	206, 364 197, 315 82, 360 10, 176 13, 476	699, 569 676, 257 273, 759 30, 055 36, 746	254, 452 240, 527 99, 717 13, 355 16, 371	238,626 238,626 21,237 25,831	1,53,773 1,37,021 1,96,538 31,143 22,635	583,196 562,547 232,213 27,583 33,749	1,343,120 598,784 94,536 105,743	1,574,183 1,520,984 846,676 81,814 49,303	24, 621, 102 24, 232, 773 12, 222, 494 1,796, 367 973, 381
Deprectation. Employee benefit plans <sup>3</sup> Net income (less deficit).	3,232,220 1,205,507 4,953,692	(4)	5,049	15,670 579	3,605	26,813 1,820	81,714 8,338 75 566	29,735	73,968	12,058	80,461 5,433	212,875	51,112	2,476,696
Net income Deficit. Statutory special deductions, total Net operating loss carryover	5,065,220 111,528 66,877 20,598	2,758 4,353 1,293 1,293	, 9, 2, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	16,5,1,1,	50,29 6,254 7,25 7,25 7,25 7,25 7,25 7,25 7,25 7,25	31,450 10,605 2,205 1,131	93,532 17,966 1,611 1,849 1,849	1,1339	85,581 9,834 1,027	7, 7, 696 , 879	38,044	125,620	182,514	4,322,176 4,322,176 39,863 30
Income subject to tax Income tax, total Surcharge Foreign tax credit Investment credit Instributions to stockkolders except in own stock		1,101 290 (4) (4) 62	850 (+) (+)	6,464 1,710 4,1 231 1,776	41,419 14,690 1,145 (4) 1,359 24,214	29,241 14,066 1,265 (4) 719	85,692 42,561 3,854 2,888 15,954	22,900 2,900 2,037 2,037 887 6.697	81,570 42,428 3,762 3,762 2,419	73,726 38,936 3,531 1,920	37,946 20,005 1,816 1,977	121,047 63,166 5,729 7,568	182,370 95,516 8,655 8,659 4,992	4,282,313 2,257,378 204,572 12,527 147,163
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: ELECTRIC, GAS, AND SANITARY SERVICES														
Number of returns: With and without net income With net income	8,108 4,659	3,575	648	904	2,102 1,694	344	254	24	81 74	146 145	39	25	নন	ന ന
Total assets Notes and accounts receivable, net	111,909,579 4,411,337 2,461,403	146,599 9,046 4,393	109,141 5,257 312	119,884 16,077 2,160	698,759 95,624 20,935	340,807 27,775 5,357	1,014,380 58,846 15,505	1,148,322 64,648 24,732	5,383,745 224,260 111,407	11,297,867 380,411 174,189	20,461,457 749,004 388,372	30,828,837 876,488 573,883	27,845,473 975,326 726,398	12,514,308 928,575 413,760
assets  Begreciable assets  Accounts and notes payable*  Other current liabilities	2,608,225 127,351,774 8,369,653 3,998,126	13,329 133,315 24,889 3,266	3,546	7,951	56,699 681,886 90,415 59,490	16,510 382,334 43;746 23,108	97,276 990,328 109,023 48,271	72,723 1,192,786 123,387 46,793	129,032 5,941,061 637,134 208,614	251,001 12,958,445 944,766 379,265	396,858 23,132,116 1,582,073 730,124	651,573 34,979,127 1,750,580 1,089,559	604,606 32,940,080 2,184,048 1,042,598	307, 121 13, 788, 602 858, 108 358, 779
Mortgages, notes, and bonds payable in one year or more	51,334,936 43,449,570	28,998 60,241	28,605 61,023	14,406	164,690 295,033	84,888	319,649	471,106 407,766	2,334,670	5,150,674	9,496,506	14,255,026	13,129,408	5,856,310 5,168,079
Total receipts Business receipts Cost of sales and operations Taxes paid. Interest paid.	36,887,747 36,313,547 18,689,697 3,234,188 2,771,209	32,358 23,138 13,665 1,759	26,460 25,078 12,188 1,302 1,743	70,239 68,499 37,094 3,839	469,288 451,934 245,333 19,427	254,705 249,975 146,727 12,074 7,499	510, 484 484, 522 300, 574 31, 094	502,590 316,108 35,067	1,879,056 1,857,656 1,021,107 159,486	3,468,193 3,427,259 1,633,586 315,821	6,197,131 6,115,646 3,004,141 582,643 497,161	9,025,128 8,902,785 4,261,820 865,746	10,246,022 10,084,253 5,397,927 781,701	4,191,197 4,120,212 2,299,427 424,229
Depreciation Employee benefit plans	4,520,951 569,027	207	3,345	5,543	36,085	3,538	39,202	43,712 5,153	214,217	473,119 47,960	806,930	1,203,354	1,160,817	506, 108 84, 099
Net income (less deficit) Net income Deficitor Statutory special deductions, total	4,209,610 4,244,509 34,899 74,100	-8,551 2,462 11,013 465	1,653	2,879 4,333 1,454 60	40,695 15,726 5,031	20,822 23,259 2,437 1,635	43,147 50,706 7,559 3,453	46,537 47,171 634 2,450	203,615	497,688 498,409 721 4,873	826,883 826,883	1,353,801	963,088	213,564 213,564 7.009
Net operating loss carryover. Income subject to tax	21,505	1,991	155	3.635	2,728	21.350	1,263	1,068	1,624	163,594	305, 288	5,033	8,557 oh8.132	384
Income tax, total Surcharge Foreign tax credit.	2,165,244	(4)	(*)	256	11,711 874	9,589		22,803	109,129	23, 509	38,962	699,001	498,534 45,226	102,889 9,325
Investment credit Distributions to stockholdera except in own stock		1,002	59 529	286	688 5,955	3,738	1,210	20,498	9,403	18,500 318,247	47,978 572,415	78,696 823,968	85,558 667,387	15,551
Footnoted of and of table. See text for explor	400	Til Box 11D				0								

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - Continued

[Money amounts in thousands of dollars]

							Size of	business red	eipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000. under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
TOTAL WHOLESALE AND RETAIL TRADE														
Number of returns: With and without net income	524,586 353,555	58,063	39,097	67,113		68,122	66,450	7,541	3,701	307	180	200	18	25.5
Total assets	134,644,421 51,349,344 58,694,756	1,530,465 265,892 174,695	1,083,183	3,011,123		17,807,907 4,654,080 6,346,923	43,095,443 12,348,582 16,156,482	14,730,645 4,284,281 5,666,978	23,220,498 6,853,065 7,712,063	7,266,704	9,908,194 2,704,447 2,715,676	7,308,862 2,045,232	5,893,397	27,090,657 8,721,488 6,211,287
Cash, Government obligations, and other current assets.  Depreciable assets Accounts and notes payable?	18,274,006 54,852,172 63,933,619	271,499 436,048 374,616	175,433 455,360 303,316	432,304 1,243,597 867,896		2,221,506 5,132,800 6,004,756	4,244,545 11,284,227 16,901,876	1,326,577 3,445,616 6,301,603	2,030,437 5,367,343 9,135,290	784,420 2,065,336 2,474,011	914,133	473,591 2,513,999 1,903,897	364,814 1,840,579 2,054,753	1,953,381 9,530,008 7,650,251
Other curent limbilities. Mortgages, notes, and bonds payable in one year or more. Net worth.	22,114,692 74,986,545	282,141 527,389	178,797	453,356 1,129,086	2,659,227	1,709,146	3,824,002 17,440,089	1,315,825	2,728,228	1,144,235	1,499,575 4,001,208	1,366,444	948,117	2,223,969 4,005,599 10,736,188
Total receipts  Business receipts Cost of sales and operations Taxes gaid Interest paid Depreciation Employee benefit plans	508, 264, 913 497, 415, 390 385, 199, 829 3, 710, 730 4, 422, 832 1, 740, 026		1,525,247 1,427,916 796,620 49,010 17,767 39,840 2,913	5,081,624 4,896,132 2,792,013 138,572 46,807 110,498				52,056,438 51,367,619 42,666,959 42,686,959 330,801 294,800 145,391	70, 218, 850 69,026, 216 57,252, 810 946, 682 485, 313 427, 036 189, 831	21,392,175 20,947,411 17,494,391 270,332 138,655 146,164 66,713	28,328,814 27,837,869 23,000,767 336,659 169,412 24,33	17,756,225 17,509,508 13,933,358 236,934 145,558 162,179 80,644	12,984,227 12,573,736 9,822,530 102,682 145,926 133,306	58,053,243 55,211,840 39,385,223 910,767 777,295 648,898
Net income (less deficit)  Net income  Deficit Statutory special deductions, total.  Net operating loss carryover.	10,766,271 12,725,572 1,959,301 623,042 472,141		-56,033 55,667 111,700 12,537 11,963	-39,645 151,681 191,326 19,596 18,292				897,580 1,007,351 109,771 45,073 24,448	1,428,404 1,556,603 128,199 77,643 42,103	404, 953 439,000 34,047 17,695 10,939	566,152 602,991 36,839 16,708 6,496	433,422 437,145 3,723 11,699 1,289	316,664 321,049 4,385 6,580 3,949	1,875,435 1,886,434 10,999 87,799 80,382
Income subject to tax Income tax, total Surcharge Foreign tax credit Investment credit Distributions to stockholdere except in own stock	10,992,594 4,889,272 405,885 178,446 111,880 2,199,542	44,456 14,383 821 821 14,2 20,253	28,256 7,037 149 284 11,659	98,769 25,525 (4) (4) (1),083 19,047	1,259,273 366,235 21,195 21,195 8,639 246,201	1,066,763 365,668 27,921 27,921 6,326 6,326 189,714	2,586,940 1,099,595 93,004 2,940 17,848 367,701	898,950 432,894 37,587 388 6,108 103,106	1,461,545 741,364 64,532 5,254 14,047 175,156	420,952 216,581 18,712 3,001 5,974 108,983	586,837 303,080 26,361 3,586 10,546 103,222	425,450 216,744 19,043 6,126 8,385 97,083	315,774 161,914 14,438 33,447 6,286 75,061	1,798,629 938,252 81,359 122,563 26,212 682,356
WHOLESALE AND RETAIL TRADE: TOTAL WHOLESALE TRADE														
Number of returns: With and without net income	172,149	24,328 8,290	11,261	13,933	56,665	27,368 23,637	31,940 28,616	3,924	2,379	196	70I 8	25	VO IN	<u></u>
Total assets  Notes and accounts receivable, net Inventories Cash, Government, old Sastions, and other current	81,211,950 26,712,054 23,990,938	612,432 131,867 46,025	346,090 95,645 57,219	802,219 236,913 123,978	6,489,903 2,039,637 1,729,447	7,476,478 2,411,870 2,304,731	21,788,719 7,730,125 7,335,412	8,040,986 2,890,431 2,876,965	14,933,693 5,055,828 5,004,311	4,192,089 1,331,949 1,181,173	5,019,496 1,610,580 1,347,493	3,874,136 1,354,006 924,536	1,933,702 834,954 276,287	5,702,007 988,249 783,361
Assets Depreciable assets Accounts and notes payable? Chher current liabilities Martenese notes on bonds reases	8,326,436 18,859,696 31,547,577 5,190,191	109,237 121,303 160,862 26,217	69,438 89,574 101,397 19,482	139,373 223,541 260,834 41,233	1,006,099 1,873,296 2,210,651 384,205	980,128 1,894,088 2,604,901 493,255	2,081,479 5,080,2 <i>97</i> 8,789,273 1,391,679	683,107 1,562,869 3,506,082 533,668	1,235,114 2,646,457 6,425,002 886,523	392,727 894,965 1,601,822 283,364	1,253,775 2,210,282 253,707	213,065 1,138,965 1,296,095 214,884	117,605 64,484 1,226,063 32,934	845,020 2,015,082 1,154,313 629,040
Or more	8,653,260	72,676 270,981	39,696	79,597		649,353		697,281	1,558,723	643,241	656,282	622,827	130,725	1,081,324
Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid Depreciating	232, 976, 637 229, 180, 568 190, 596, 872 2, 658, 606 1, 525, 702 1, 511, 992 746, 301	285,048 177,523 96,680 9,247 6,558 10,409	1459,202 1408,662 216,448 11,068 5,976 9,554 2,603	1,106,266 1,026,767 525,910 23,030 11,682 23,058 8,147	15,134,058 14,756,615 10,172,598 236,033 87,344 181,582 63,937	19,879,801 19,578,763 14,854,168 272,946 103,345 175,732 77,983	68, 199, 046 67, 296, 469 54, 964, 558 773, 628 371, 937 449, 426 253, 187	27,235,336 26,919,585 22,916,631 278,729 164,226 132,226 82,759	46,355,190 45,702,857 39,513,687 621,088 314,287 214,140	13,457,989 13,236,642 11,723,501 155,937 85,765 59,393	16,130,367 15,890,318 14,442,108 123,551 90,172 77,003	9,627,098 9,489,165 8,165,587 89,633 83,770 68,545 30,710	1,167,819 1,002,090 3,855,662 9,067 56,142 5,230 9,656	10,939,417 10,735,112 9,149,334 74,649 144,498 105,694 30,305
Net income (less deficit).  Net income Deficit Statutory special deductions, total  Net operating loss carryover.	1, 802, 752 5, 512, 384 709, 632 262, 454 176, 623	-26,714 32,119 58,833 10,653 7,801	26,844 26,844 35,637 3,685 3,221	9,517 49,064 39,547 6,854 6,327		455,834 536,872 81,038 29,068 23,157		519,343 576,913 57,570 25,063 12,241	961,690 1,020,009 58,319 52,164 24,304	233,797 254,236 20,439 12,625 9,325	259,793 274,756 14,963 7,477 3,692	198,659 198,659 7,677	93,087 95,923 2,836 1,028	311,457 31,457 3,189 1,467
Income subject to tax Income tax, total Surcharge Fourisharge Fourish to redit Investment credit Distributions to stockholders except in own stock	4,798,598 2,153,241 180,229 135,977 31,050	18,847 5,474 188 188 3 3 6,139	14,083 3,652 90 (*) -	33,202 8,744 358 109 2,677	350,386 101,326 5,815 381 1,508 68,438	142,407 142,168 10,666 10,666 2,018 69,638	1,382,124 589,076 49,985 2,569 7,230 212,702	521,104 252,088 21,761 366 3,025 56,108	953,393 483,871 42,121 4,167 7,548 103,326	241,237 122,907 10,571 2,986 1,909 70,118	267,664 138,734 11,961 2,584 2,287 37,835	190, 988 96, 235 8, 507 5, 420 3, 706 35, 379	94,896 50,057 4,549 33,447 7,910	308,267 158,909 13,657 83,526 1,478 118,114

ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

							Jo azīS	pusiness	receipts					
Major industry, item	corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE: GROCERIES AND RELATED PRODUCTS														
Number of returns: With and without net income	19,638	1,967	930	1,390	5,885	2,786	5,176	841 736	549	66	33	110	пп	44
Total assets	8,841,891 2,797,362 2,472,887	51,817	24,066 12,010 1,408	73,125	473,762 134,620 55,896	506,900 142,857 110,405	2,115,431 762,387 581,108	349,782	1,861,685 622,076 586,297	693,316	927,745 199,518 314,016	596,877	58,374 10,268	571,012
Cash, Government obligations, and other current assets.	842,859	13,194	3,594	12,094	83,041	76,244	232,335	90,518	154,083	50,686	64,784	38,040	4,625	19,621
Depressable assers Accounts and notes payable? Other current liabilities	3,343,795	12,753	1,6,7	4,39 4,39 8,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,49 12,	137,288	175,085	7777,883	233,246 363,668 72,368	995, 217 97, 213	276,806 41,118	343,449	209,446	24,171 24,171 2,801	161,302 104,511 47,918
Mortgages, notes, and bonds payable in one year or nore Net worth.	1,029,670	4,852	2,280	8,367	47,884 209,059	51,194	175,937	77,599	175,125	126,696	150,730	95,435	9,636	103,935
Total receipts. Business receipts	48,468,392	28,464	38,181	110,204	1,589,098	2,084,699	11,893,149	5,932,005	11,432,398	4,704,639	5,107,089	3,911,800	510,020	1,101,520
Cost of sales and operations.  Taxes paid.  Interest paid.	297,586	1,027	1,141	4 o, 4, 4	21,12, 21,412 6,348	19,467	5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,	31,708	53,440	22,146	22,914	17,849	2,438	17,515 17,515 11,476
Depreciation. Employee benefit plans?	100,290	93	788	3,264	5,426	4,843	25,023	12,866	17,783	8,024	17,810 9,660	16,073 9,603	2,058	12,882
Net income (less deficit)  Net income Deficit Estatutory special deductions, total.	476,728 567,574 90,846 45,109	5,852 5,977 2,012	1,633 1,633	3,721 6,134 1,118	22,179 43,168 20,989 6,483	26, 455 35, 304 8, 849 4, 370	110,633 137,200 26,567 7,684	53, 629 62, 999 9, 370	120,373 129,009 8,636 10,238	19,638 23,399 3,761 1,780	38,305 40,956 2,651 2,321	39,573 39,573 5,645	3,543	39,449 39,449
Net operating loss carryover.	31,746	3,753	729	1,007	28,995	4,274	6,651	2,105	6,404 114,836	21,647	38,636	33,930	3,329	7 544.68
Income tax, total. Surcharge. Foreign tax credit.	211,456	1,766	62Z	1,061	8,528	8,139 550	42,194 3,399 372	2,064	56,635 4,829	913	20,109 1,762 288	15,097	1,765	20,477 1,423 12,421
Investment credit Distributions to stockholders except in own stock	93,622	259		198	4,269	1,681	16,827	8,235	1,214	3,053	418 8,629	582 6,834	16 <b>1</b> 2,317	198 29,128
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE: MACHINERY, EQUIPMENT, AND SUPPLIES														
Number of returns: With and without net income	25,695	3,524	1,487	2,304	9,265	4,335	4,187 3,743	355	224 214	##	<b>4</b> 4	нн	1 1	
Total assets Notes and accounts receivable, net Inventories	10,474,011 3,575,085 3,496,782	89,575 15,766 6,551	52,183 11,799 9,652	33,521	1,115,121 397,014 302,022	1,303,147	3,532,901	1,193,024	2,158,625 687,967 703,664	237,920	358,338 133,443 40,148	314,165 103,436 78,249	111	, , ,
Cash, Government obligations, and other current assets	955,726	13,569	8,248	20,623	154,578	150,071	312,011	81,583	163,932	39,594	8,198	3,319	•	•
Depreciable assets Accounts and notes payable <sup>2</sup> Other current liablities	3,947,496	19,567	12,033 13,077 2,516	38,070	385, 233 443, 752 63, 165	272,319 466,973 97,904	1,413,965	214,115 533,034 75,736	300,959 786,708 119,143	31,384	135,712	72,907 40,906 14,268	1 1 1	3 1 9
Mortgages, notes, and bonds payable in one year or more Net conti	1,069,188	12,268	7,365	11,520	119,320	115,989	311,288	134,444	278,132	29,763	32,294	16,805	. 1	
Total receipts Business receipts	22,792,632	39,520	64,151	171,175	2,490,026	3,116,241	8,668,713	2,459,252	4,198,746 4,082,835	629,958	550,878 532,336	403,972 397,116	11	
Cost of sales and operations Traves paid Traves naid	16,961,681	13,542	29,115	2,570	32,869	38,750	6,543,429	23,571	3,294,606	513,094	467,389 2,936	241,077	1 1 1	
Deprectation Employee benefit plans	219,264	1,189	1,689	3,570	37,912 11,915	29,421	75,312	26,249	32,610	2,346	5,430	3,537	1 1	1 1
Net income (less deficit)	642,331	3,805	1,426	3,256	37,183	78,374	279,824	69,837	136,187	24,227 24,227	10,389	848,54 42,348	) 1	• •
Statutory special deductions, total. Net operating loss carryover.	31,644	1,482	9,28,29	283.	7,863 7,863 4,999		3,283	219	5,45 11,45 12,45	1 0g eo	1,480		111	1 1 1
Income subject to tax Income tax, total. Surchmetax,	689,049 305,046	2,126 ,493	3,156	6,933	58,588 17,162		251,303	76,285 37,149	130,921 67,569	24,163 12,450	8,910 4,340	42,348 22,295	• • •	1 1
Foreign tax credit. Investment credit. Distributions to stockholders except in own stock	2,227 4,132 67,729	52	(4)	E 88	, 8447,	245 245 427 8,067	1,056	3, 187 187 187	10,195	7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	307.23	7,350		. , , ,
Footnotes at end of table. See text for explanatory statements and for "Description	atory statement	s and for "I	escription o	f the Sample	and Limitati	ons of the D	ats."							

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - Continued [Money amounts in thousands of dollars]

							Size of	business red	seipts					
Major inqustry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000		97	300,000 ider 300,000	\$50,000,000 under \$100,000,000	\$165,000,000 a surfer winder	under water 550,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)			(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE: MISCELLANEOUS WHOLESALE TRADE														
Number of returns: With and without net income. With net income.	126,816	18,838	8,843	10,240	41,516	20,247	22,577	2,729	1,606	104	67	7.7	<b>υ</b> 4	99
Total assets Notes and scoounts receivable, net	61,896,048 20,339,607	101,370	269,841	610,082 185,007	1,508,003	5,666,431 1,816,702	16,140,387 5,719,074 5,1442,723	5,960,181	3,745,785	3,260,853	3,733,413	2,963,094	1,875,328 824,686	5,130,995
Cash, Coveriment chilgations, and other current assets.	6,527,851	82,474	57,596	106,656	768,480	753,813	1,537,133	511,006	917,099	302,447	381,062	171,706	112,980	825,399
Depreciable assets Accounts and notes payable? Other current liablitites	24,256,286 3,919,333	90,676 131,878 22,455	72,328 82,196 15,121	205,390	1,280,889	1,437,387 1,962,843 363,979	3,756,323 6,597,425 997,148	1,115,500 2,609,380 385,564	1,810,431	1,265,928 208,867	923,818 1,731,121 197,600	1,045,743	1,201,892	1,853,780 1,049,802 581,122
Mortgages, notes, and bonds payable in one year or more not more	6,554,402	55,556	30,051	59,710	463,884 2,183,956	482,170 2,591,850	1,298,222	2,255,349	1,105,466	1.178,408	473,258 1,203,478	510,587	121,089	977,389
Total receipts.	161,715,613	217,064	356,870	824,887 758,659		14,678,861 14,460,579	47,637,184 46,946,011	18,844,079	30,724,046	8,123,392	10,472,400	5,311,326	3,657,799	9,648,082
Cost of sales and operations Teres paid. Interest paid	2,114,594	6,836	8,739	17,872	181,752	214,729	50,104,745 579,931 277,492	223,450	525,007 525,007 214,907	129,352	97,701	71,615	5,300,715	57,134 57,134 133,022
Depreciation Employee benefit plans <sup>3</sup>	540,841	937	71,41	6,892		59,978	310,322	57,894	85,567	21,273	21,282	18,843	3,172	26,101
Net income (less deficit)	3,683,693 4,173,113 489,420	-19,465 22,462 11,927	21,600	33,783		351,005	1,114,685	395,877 435,292	705,130	206,610	223,411	116,738	92,380	272,008
Statutory special deductions, total	185,701	7,090	3,288	5,025		18,904	51,913	21,514	32,815 12,409	10,783	3,676	2,032	636 636	3,182 1,460
Income subject to tax	3,628,105	12,968 3, <b>21</b> 5	2,606	21,896		312,174	1,018,536	391,247	707,636	195,427	220,118	114,710	91,567	268,825
Surcharge Foreign tax credit. Investment credit. Distributions to stockholders except in own stock	130,399 130,399 22,228 634,190	35 35 5,828	(4) 7,655	109	285 724	1,348 1,348 59,890	2,156 2,156 5,401 170,783	1,880	3,500 3,500 5,474 80,939	2,421 1,303 61,621	2,243	2,579	33,447	81,102 1,280 88,986
WHOLES ALE AND REPAIL TRADE: TOTAL RETAIL TRADE														
Number of returns: With and without net income With net income	351,819 230,290	33,683 9,334	27,837 11,579	53,060	157,013	1,0,652 33,964	34,387 28,755	3,616	1,323	1111	76	20 20	ឌដ	19
Total assets	102,840,631 24,516,434 34,609,180	917,568 133,870 128,463	737,093 88,087	2,200,021	3,145,897	10,308,926 2,234,482 4,035,069	21,261,229	6,689,659	8,286,805	3,074,615 589,477 870,405	4,888,698 1,093,867 1,368,183	2,951,001	3,959,695	21,388,650 7,733,239 5,427,926
Cash, Covernment obligations, and other current aggsets	9,892,107	162,262	105,995	291,415	2,070,393	1,238,155	2,158,682	643,470	795,323	391,693	460,089	219,060	247,209	1,108,361
Accounts and notes pagable 7	32,307,466	314,642 213,548 32,021	365,786	1,019,367 606,756 110,914	6,243,665 4,369,428 958,347	3,235,538	6,185,194 8,097,523 1,541,907	2,795,521	2,720,886 2,710,288 634,405	1,170,371 872,189 202,893	2,152,953	1,190,701	1,776,095 828,690 394,505	7,514,926 6,495,938 1,594,929
Mortgagea, notes, and bonds payable in one year of more of more was more was more was a superior of more was a superior was the superior was t	13,348,951	209,465	139,101	373,759	2,016,688	1,059,674	2,029,691 8,481,358	618,544	1,169,505	466,005	843,293	646,570	817,392	2,924,275 8,148,832
Total receipts	274,649,067	455,501 319,232	1,066,045	3,967,271	38, 212, 198 37, 545, 893	28,885,115	69, 455, 707 68, 246, 215		23, 323, 359	7,934,186	12,198,447	7,859,601	8,816,408	47,113,826 44,476,728
Cost of seles and operations.  Taxes paid.  Therest noid.	194,151,310 4,290,187 2,178,189	196,792 18,160 13,481	37,942	2,264,488	24,190,491 799,572 246,824	20,109,359 459,809 173,175	53,188,516 815,931 454,978	750,328 239,487 166,575	17,739,123 327,594 171,026	5,770,890 114,395 52,890	8,558,659 213,108 79,240	5,599,735 139,038 56,524	5,966,868 173,615 89,784	30,235,889 836,118 626,797
Depreciation Employee benefit plans <sup>3</sup>	2,898,450	19,186	30,286	3,329	551,224	286,571	537,858		212,896	34,946	166,803	85,781 46,377	128,076 37,993	543,204 341,158
Net income (less deficit)		-54,891 39,100	-47,240 28,823	-50,399	842,004	688,983 812,190	1,233,332		466,714	171,156 184,764	306,359	224,529 228,252	223,577	1,563,978
Statutory special deductions, total		93,991 9,126 8,495	76,063 8,852 8,742	151,779	76,437	123,207 35,230 29,783	220,155 64,046 49,003	52,201 20,010 12,207	69,880 25,479 17,799	13,608 5,070 1,614	21,876 9,231 2,804	3,723	1,549 5,552 3,102	10,999 84,610 78,915
Income subject to tax		25,609	14,173 3,385	64,604	908,177	643,384 223,193	1,202,185		508,152	179,715	319,173	224,338	220,878	1,490,362
Foreign tax credit.  Investment credit.  Distributions to establishes execut in our establishes.	225,106 42,451 80,475	(*) (*) 107 111 1/1	488.	(4) (4) 974 37, 270	15,363 229 7,131	17,221 (4) 4,308	10,605		22,411 1,087 6,499	8,141 15 1,065	1,002	10,105	6,089	39,037 24,734 26,734
Footnotes at end of table. See text for explanatory attacents and for "Descripti	natory atatement	" s and for "	Description o		and Limitat:	ions of the I	174,777	2	250 (+)	(m)	100,00	CICCIC	161610	363606

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED FALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued (Maney amounts in thousands of dollars)

Major industry, item   10041 getting	**	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000 (5)	000,	000	\$5,300,000 under \$10,000,000	0,000 er 10,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
		(3)	(4)	(5)	(2)	123				(127)			
			141		(0)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
		1,435	3,309	16,040	5,119	3,284	121	23.23	2 11	нн	нн		
		60,528	173,473 34,334 66,108	2,182,804 532,556 926,718	1,628,419	2,597,639	381,823	153,032	100,131	32,108	165,564 26,069 62,873	1 1 1	
		10,251	23,386	_	154,837	200,974	28,056	28,026	5,643	45,351	7,132		, ,
	25,445	13,189	64, 838 1, 848 1, 917	615,531 601,452 86,459	383,003 558,356 85,025	701,637 897,812	123,172	116,431	29,381	19,815	65,359 29,917	• •	11
	_	8,573	17,516	243,423	132,964	231,890	35,475	61,129	33,357	32,871	56,234	1 1	, ,
		31,436	76,933		764,316	1,196,752	190,947	208,925	35,735	21,167	066,79	•	•
	18,541	36, 087 36, 087 1, 722 1, 1, 122 1, 1, 122	2,4,93 2,4,4,876 1,59,763 6,323 1,826 5,683	2,925,173 2,925,173 80,636 30,820 47,762	2,597,119 2,747,257 53,973 23,267 32,903	5,843,966 4,551,335 85,307 11,861 52,972	864,954 644,451 13,733 7,542	13,68 13,707 13,668 13,668	133,179 112,250 1,729 2,249 1,684	134,650 130,142 107,542 1,841 2,506 1,098	286,900 286,900 4,650 3,126 4,133	1 1 1 1 2 1	
Net income (less deficit).   363,746	-2,558 4,998 7,556	-3,310 1,350 1,660 290	-4,939 5,218 10,157 793		80,738 80,738 97,199 16,461 2,502	153,495 173,776 20,281 3,501	38,099 38,099 257 906	38,240 38,240 415	-5,353 1,070 6,423	2,078 2,078 	10,661		
:		259	793	7,475	2,131	2,784	533	338		8	84	•	•
	2,27	1,064	2,410 1,86 1,22	72,090 19,526 968	81,103 25,535 1,903	131,904 56,484 4,804 (4)	36,148 17,946 1,551	37,767 19,322 1,714	1,070	2,109	10,612		1 1 1 1
Investment credit 1.953 Distributions to etockholders except in own stock 61,116	278	17 86	(4)	272 15,580	278 10,343	20,910	262	255 4,152	(4)	93 376	6,208		1 1
WHOLESALE AND RETAIL TRADE: RETAIL TRADE; GENERAL MERCHANDISE STORES													
Number of returns: With and without jet income. 19,994 With net income. 14,223	2,366	1,131	2,564	8,415	2,395	2,613	208	219	ଚ୍ଚନ୍ଦ	27	C- C-	29	99
Total assets 33,139,505 Total assets 11,29,1739 Total assets 11,29,1739	97,490	33,281	116,525	1,083,736	686,810	2,390,667	140,775	2,084,607	1,075,817	2,591,848	1,526,703	3,121,347	7,563,589
Gash Government obligations, and other current 2.200 138		5.211	43,001	740, 771	103,674	262 614	80 346	227, 338	118.471	163.51	עות, וסו	183.096	766,263
Depreciable assets 11,067,973 Accounts and notee gayable 9,269,172 Accurrent liabilities 2,574,746	23,361 3,889	7,41,01 12,931 18,631	37,379	289,335 62,584	196,322 191,361 16,258	861,944 748,791 234,336	282,429 171,046 52,188	740,081 489,204 159,327	323,959 274,434 72,624	1,117,663	1,83,708 205,263 117,745	1,320,100 635,896 343,863	5,258,496 5,578,866 1,274,885
		1,964	16,378	106,019	53,318	176,254	58,311	316,136	235,359	1,254,939	306,650	670,275 1,249,824	2,647,524
	60,761	41,564 41,033			1,743,265	5,646,140	1,436,467	4,499,527 4,347,751	2,064,722	4,204,155 4,082,588	2,434,540	5,295,605	27,863,829
Taxes paid 1.1. The second of		1,314	3,919	13,306	31,328	26,708 26,708 26,708	27,120 9,084	83,201 37,878	38,297	112,125	79,088 36,031	79,280	600,553 600,553 600,553
: :		(f)			5,578	18,113	6,815	12,588	8,722	18,825	35,11	19,540	202,618
Net income (less deficit). 2,223,491 Net income 2,323,895 Deficit 100,005	2,142 6,741 1,500	1,564	-2,106 4,578 6,68u	63,299 89,242	66,351 70,465 411,4	2196,562	54,579	132,417	64, 829 68,055	155,676	119,060	195,644	1,204,986 1,204,986
Statutory special deductions, total 128,020 Net operating loss carryover 108,301		387	2880	5,629	1,186 1,186	9,432	3,566	7,007	570	4,375	2,507 246	1,781	84,499 78,913
Income subject to tax   2,176,767   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,097,869   1,09	6,022	845 228 (4)	3,779 947 4	77,819 24,007 1,570	53,830 20,214 1,701	207,180 96,404 8,438	49,149 24,652 2,171	125,608 64,322 5,634	67,485 35,189 3,078	151,298 79,432 7,003	116,553 60,281 5,294	196,716 99,593 8,807	1,120,483 587,291 51,459
	272	'ដូខ្លូ	<b>'</b> % r	64.8 10,884	341 12,363	2,997	828 5,278	763 2,090 25,159	988 14,126	3,737	1,506	4,631 50,597	30,037 15,045 442,362

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollare]

							Size of	business rec	receipts					
Major industry, item	corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)		(13)	(14)
WHOLESALE AND REPAIL TRADE: RETAIL TRADE: FOOD STORES														
Number of returns: With and without net income. With net income.	25,416 15,444	1,297	1,605	2,891	9,997	4,137	4,582	520	286	7,47	29	13	rv rv	σ, σο
Total assets	11,108,983 858,042 3,630,388	38,707	33,413	7,007	488,523 39,861	549,375 60,874	1,385,035	512,491	972,681	38,773	948,324	1,000,579	838,348	3,710,883
Cash Government obligations, and other current	1,316,386	9,136	3.795	11.050	75.076	Sh. h12	350,000	106 672	128 085	70 008	334,307	307,373	F. 13	1,416,236
Depreciable assets  Accounts and notes payble?	6,575,774 2,972,137	, de .	6,073	23,184	327,857	333,215	780,502	152,323	322,354	367,468	579,083 579,083 252,368	252,426	455,995 192,794	2,256,430 917,072
Workgages, notes, and bonds payable in one year	1.426,889	3,165	5.738	17.915	30,72f	73.977	184 915	39,470 118 75h	105.04	41,200	100,822	106,247	50,642	320,044
Net worth.	5,242,477	21,419	14,542	22,425	143,462	247,235	629,538	250,728	386,189	276,097	475,380	376,633	351,257	2,047,572
Total receipts  Business receipts  Cost of Sales and operations.  Taxes paid  Interest paid	59,408,863 58,943,891 46,664,766 121,691	13,642 13,360 8,584 741 141	59,334 57,528 36,037 1,299 ,435	218,729 213,331 144,027 4,870	2,467,128 2,467,693 1,812,567 38,523 8,833	2,988,392 2,956,356 2,352,508 40,090	9,220,479 9,149,823 7,400,137 86,135	3,551,393 3,535,317 2,857,992 29,434 5,556	5,729,326 5,672,199 4,607,892 54,829	3,210,210 3,165,981 2,541,045 31,455 5,704	5,018,408 4,961,244 3,986,107 53,200 11,058	4,136,022 4,094,003 3,193,352 47,331	3,520,803 3,479,558 2,683,968 14,829 10,504	19,249,997 19,177,498 15,040,550 192,038 26,244
Depreciation Employee benefit plans <sup>3</sup>	259,654	,	1,059	4,373	30,049	3,426	16,789	8,645	14,877	30,625 15,348	49,211 15,810	44,446	37,692	196,538 138,540
Net income (less deficit)  Net income Deficit Staticty special deductions, total  Net toperating loss carryover	842,341 948,346 106,005 26,376 21,454	2,679 1,901 73	-1,745 1,328 3,073 207 207	3,193 8,266 777	3,408 28,884 25,476 4,234	33,397 45,858 12,461 2,801	114,232 130,158 15,926 7,118	43,075 49,327 6,252 2,727	60,084 76,627 16,543 1,265	43,261 44,252 991 322	96,426	67,573 71,296 3,723 981	27,933 27,933 3,771	358,992 369,991 10,999
Income subject to tax.	860, 478 416, 354	2,457	1,087	2,249	16,393	25,389	100,380	36,398	72,991	43,950	94,828	70,315 35,974	24,162	369,879
Surgarge Foreign tax credit. Investment credit. Distributions to chockholdere except in own stock	14, 93, 313 20, 948	, w (S)	(4)	(4) 52 1.726	332	321 10.547	3,078	266	3,076	1,912 (4) 1,533	4,092 - 3,011	3,003	1,082 1,458	16,243 1,000 9,689
WHOLESALE AND REPAIL TRADE: RETAIL TRADE: AUTOMOTIVE DEALERS AND SERVICE STATIONS											ריינים	100	10,00	15.4 J. O.
Number of returns: With and without net income	59,109 39,184	1,513	2,517	1,876	19,445	9,720	15,135	2,336	555	**	, ,	1 1	1 1	
Total assets Notes and accounts receivable, net Inventories	18,186,742 3,146,059 9,039,502	20,118	112,063	278,336 40,129 68,492	1,949,954 335,874 754,605	2,183,918 391,824 1,045,877	7,993,946	3,474,734 606,756	1,988,774	***	1 1 1	1 1 1	1 1 1	, , ,
Cash, Ooverment Obligations, and other current Bepreciable assets.  Accounts and notes payable?	1,546,064 4,526,179 8,464,178	19,313 38,059 28,628	11,847 51,942 34,052	31,122 110,836 91,218	220,729 708,818 650,315	217,410 558,347 932,320	633,774 1,730,708 3,909,579	253,27 <sup>4</sup> 762,1 <sup>4</sup> 1 1,788,896	154,045	***	111	1 1 1	111	, , ,
Workgages, notes, and bonds payable in one year  or none.	1,826,093	21,100	26,464	79,821	283,139	256,685	699,051	297,733	177,354	£ £3	, ,	, ,		, ,
Total receipts  Business receipts  Free and monorations	69,511,499	474,44 35,630	100,410	370,349	5,114,479	7,004,559	32,501,132 32,130,557	15,758,367	8,085,363	££3			· r •	
Taxes paid Interest paid Depreciation Funityee Interest	638,785 556,700 111,164	1,139	2,963	8,94,4,8 8,816	90,111 (60,50 (60,203	59,700	266,914	109,864	75,525 60,166 50,791					
Net income (less deficit). Net income.	655,404	-12,863	-8,038	-10,078	51,124	94,736 120,895	282,661	140,446	106,325	£ £ £			t 1 I	
Statutory special deductions, total Net operating loss carryover	238,403 42,822 35,150	15,532 166 166	9,236 373 373	23,123	57,241 10,264 8,664	26,159 9,114 8,039	83,662 13,831 11,540	3,544 2,673	3,539 2,706 959	*		1 1 1		
Income subject to tax. Income tax, total. Surcharge	725,892 280,026 22,562	1,797	565	6,708 1,797 184	76,101 20,726 1,139	95,671 29,915 2,084	289,706 107,129 8,634	138,935 62,444 5,576	105,325 51,641 4,532	***				111
Investment credit. Distributions to stockholders except in own stock	3,903 97,741	(4) 4,654	(4)	1,800	416 10,521	399	1,703	805	401 6,858	**	111		1 1 1	, , ,
Footnotes at end of table. See text for explanatory statements and for "Description	natory statement	and for "E	escription o	f the Sample	and Limitations	of the	Data."							

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Maney smounts in thousands of dollars]

							Size of	business rec	eipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: APPARE, AND ACCESSORY STORES														
Number of returns: With and without net income	35, 484 27, 231	2,250	2,790	5,312	18,944	4,043 3,806	1,958	711	64 19	നവ	<b>60</b>	• •	1 1	1.1
Total assets	6,554,058 1,430,613	49,158 8,084	12,543	234,318	2,019,806 350,294 953,691	233,338	1,392,728 341,976 535,416	125,778 125,778 149,164	798,276 229,617 251,823	73,733	329, 125 73, 279 119, 404		1 1 1	1 1 1
Cash, Government obligations, and other current assets.	978,626	11,193	7,734	28,803	317,438	169,806	217,515	79,856	97,006	6,079	43,196 85,481	1.1	( 1	
Opturations and notes payable? Other current liabilities	1,876,122	19,288	26,32	63,933	532,481	309,549	406,191 155,273	153,282	221,792 67,235	36,243	107,042	1 1	r ı	r 1
Mortgages, notes, and bonds payable in one year or more.  Net worth	529,530 3,287,121	25,934	6,463	20,269	126,969	84,809	75,976	47,517 210,023	90,050 389,971	8,112	43,431 157,809	1.1	11	1.1
Total receipts Business receipts	14,753,251	39,919 22,738	101,296	406,613	4,561,049 4,494,931	2,800,908	3,505,602	870,261 829,384 516,980	1,283,874	210,081	927,154 902,015 682,830	111	F 1 4	
Cost of sales and operations Taxes paid. Interest paid. Dennelistion	252,774 65,295 121,702	1,383 442 442	2,575	2,427	16,894	10,001	13,385 33,017	15,393 4,902 6,166	27,863 10,669 13,170	2,035	3,254	1 1 1	(11	
Employee benefit plans?	50,546	96	53	466	8,159	136.056	18,094	5,822	5,873	566 889	1,954	1 1	1 1	
Net income (less delicit) Net income Deficit Sfatutory special deductions, total	77,043	2,299	9,4835	10,630	222,403 24,215 5,780	140,700	151,717	49,157 3,749 5,012	1,8,192 3,936 3,306	2,685 1,796 2,301	18,618	1 1 1		
Net operating loss carryover	16,678	1,645	724	1,647	5,425	1,001	3,128	592	2,360	148 285	8 7 7 7			• •
Income subject to tax	252,932 223,789 18,299	1831	1,020	2,044 (5)	174,041 54,155 3,752	49,160 49,160 4,227	63,994 5,587	22,590 1,982	22,639	165 14 14	8,633 779		1 1 1	
Foreign tax credit	3,864 95,147	875	(4) 268	35 1,473	94,639	404 19,557	1,064	227	9,717 117,6	2,677	735 5,594	1 1 1		
WHOLESALE AND RETAIL TRADE: FURNITURE, HOME FURNISHINGS, AND EQUIPMENT STORES														
Number of returns: With and without net income With net income	32,227	2,457	1,718	4,469	16,558	4,932 4,084	1,981	72	24	ณ ณ	1 1	1 1	*1.1	( )
Total assets. Notes and accounts receivable, net. Taventories	6,497,605 2,249,086 2,345,049	86,704 14,878 19,534	57,001 7,896 18,499	183,144 53,144 69,770	2,016,434 625,376 766,744	1,531,779 470,007 625,833	1,778,546 692,070 614,715	316,823 127,589 104,000	425,618 219,653 107,433	101,556 38,473 18,521		111		1-1-1
Cash, Covernment obligations, and other current assets	664,429	12,329	11,74	20,212	240,138	154,815	165,231	18,186	34,804	6,970	1	1	•	•
Depreciable assets	1,160,271 2,036,036 151,208	22,251	22,254 7,946	63,898	407,976 536,862 118,391	280,647 513,819 99,386	286,306 628,757 150,069	55,999	46,723 107,646 28,615	10,256 23,104 6,034	, , ,	1 1 1		
Mortgages, notes, and bonds payable in one year or note.	526,797	12,055	10,710	26,523	165,547	128,750	116,934	26,104	32,541	7,633	- 1			
Total receipts Business receipts	13,031,220	16,744 22,824	63,508	353, 483	4,133,426 4,030,950	3,551,200	3,556,021	650,283 621,215	550,041 505,369	126,514			111	
COST of Sales and operations Taxes paid Interest paid Parmeniation	230,497	1,634 3,085	1,629	8,524 2,800 1,800	28,730 28,730 39,365	27,959 27,013	31,196	10,849 5,898 3,825	13,248	1,247 864	111	111	111	
Employee benefit plans 3	47,986	7	2	381	10,216	15,403	15,707	1,978	2,999	1,293	1	•	1	•
Net income (less deficit) Net income Deficit	260,053 374,678 114,625	-2,257 4,510 6,767	-6,402 1,254 7,656	-8,516 4,010 12,526	74,939 122,035 47,096	66,817 88,526 21,709	92,095 105,999 13,904	13,354	26,323 26,980 657	3,700	111		1 1 1	
Statutory special deductions, total	19,368	00 <sup>†</sup>	827 827	465 465	6,634 6,518	4,799	2,695	1,207	1,911	430 8	• •			
Income subject to tax	296,570 109,130 8.121	4,066 1,417	384	2,518	81,342 21,820	20,985 1,478	, 2, 065 3, 565	16,103 7,964 671	25,228 12,665 1,078	3,272		111		
Foreign tax credit.		(5)	(8)	(4)	105	164	368	19	188	'∄¦	٠.	1 1	· ·	
Olstributions to stockholders except in own stock		211	R3	367	20,562	11,834	2,200	2,075	4,023	1/12				

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

							Size of	business rec	eipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: EALING AND DRINKING PLACES													,	,
Number of returns: With and without net income	65,854 35,097	8,798	9,984	16,388	25,803	3,573	1,191	67 48	38	-18	252	1 1	1 1	
Total assets Notes and accounts receivable, net	6,804,753 843,682 371,643	230,499	220,721 12,671 11,635	609,120 40,663 28,368	2,216,782	843,539 104,534 49,005	1,115,212	347,286 79,769	73,646	330,948	332,745	1 1 1	4 1 1	1 1 1
Cash, Government obligations, and other current assets.  Depreciable assets.  Accounts and notes payable?	920,265 4,827,262 1,393,397	37,824 129,924 43,073	19,118 175,798 43,726	79,210 454,890 132,225	318,345	121,668 717,852 202,243	181,528 680,746 209,218	42,362 142,403 81,668	42,350 310,636 79,696	35,655 204,730 65,880	12,205 156,145 66,540	1 1 )	1.1.1	1.1.7
Other current liablintas.  Mortgages, notes, and bonds payable in one year or more.  Net worth.	1,592,375	6,633 71,529 39,369	12,220 60,973 58,911	32,587 159,869 178,930	538,814	165,074	85,582 277,013 468,979	33,121 17,292 164,286	67,026 140,938 213,669	23,630 49,222 166,726	34,226 81,651	7 7 1		) 11
Total receipts Business receipts Cost of Sales and Operations	14,760,444	110,848 93,520 48,256	380,739 365,217 177,036	1,188,760	5,767,142 5,683,016 2,467,478	2,394,718	2,210,716 2,119,748 930,110	492,685 468,097 196,848	898,719 846,655 435,243	559,090 534,988 298,116	711,535 689,179	1 ; 1	1 1 1	
Taxes paid Interest paid Depreciation Fanivues henseft plans	502, 184 131, 043 395, 930	6,318 3,288 7,279	19,206	13,598 37,404	200,728 48,796 157,985	75,897 16,307 58,672	21,476	16,972 11,942 11,964	26,978 11,822 24,415	15,976	18,741 4,192 15,426	1 1 1 1	1 1 1	8 4 4 1
Net income (less dericit) Net income Dericit Dericitat Statutory special deductions, total	273,577 273,577 279,160 38,733	-23, 420 7, 443 30, 863	14,477 8,153 22,630	28,411 28,411 56,966	113,396 211,148 97,752	81,974 100,584 18,610	76, 973 104, 584 27, 611	22,910 5,571 475	26, 484 42, 179 15, 695	20,277	3,522	1 1 F F F		
Net operating loss carryover Income subject to tax.	33,083	757,5	3,007	3,130	14,774	3,146	5,203	385	41,305	31	35	) I	1	r 1
Income tax, total Surcharge Foreign tax credit.	163,232	35	영리 '	5,033	2,816	27,420	3,015	10,698	1,928	10,733	3,491	1 1 1	111	
Investment credit. Distributions to stockholders except in own stock	8,583 87,195	3,854	21 2,198	3,901	2,987	1,618 27,814	1,153	422 3,558	888 2,230	69 <u>1</u>	2,096	1 1	-	
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: MISCELLANEGUS RETAIL STORES														
Number of returns: With and without net income	82,020 56,365	9,652	6,657	13,251	41,812	6,733	3,643	163 146	78 8	15	8 7	તા તો		
Total assets  Notes and accounts receivable, net Inventories	12,595,314 2,592,313 4,544,688	234,480 39,210 51,675	147,353 23,901 46,019	535,134 80,441 193,929	4,218,632 858,157 1,616,377	1,768,819 408,832 667,701	2,607,456 683,638 904,762	535,681 148,090 197,927	964,109 126,847 285,083	743,021 103,816 257,531	582,474 84,639 186,446	258,155 34,742 137,238	1 1 1	
Assets Depreciable assets Accounts and notes payable Other current liabilities	1,569,257 h,024,399 3,835,224 780,807	39,468 66,335 51,180 5,763	36,295 52,288 45,353 6,543	79,680 208,998 151,071 24,729	528,235 1,505,883 1,137,918 239,258	231,533 555,859 537,715 111,143	274,479 798,105 898,641 184,015	32,717 140,326 214,072 31,520	73,669 265,188 318,210 47,784	143,417 151,513 259,734 45,667	103,525 194,766 149,622 68,843	26,239 85,138 71,708 15,542	1111	
Mortgages, notes, and bonds payable in one year or more	1,495,048	40,711 83,524	18,216	62,168	449,130 2,001,648	164,097		57,358 210,178	207,810	87,903	99,889	40,108 124,078		
Total receipts  Business receipts Cost of sakes and operations Taxes paid Interest paid Interest paid Interest paid Interest paid Interest paid Interest paid	28, <i>975</i> , 430 28, 375, 581 19, 847, 017 186, 517 184, 026 346, 939	106,797 93,450 93,450 57,286 3,508 2,183 2,183	261,764 245,812 142,174 7,234 2,325 5,325	992,728 969,459 589,061 25,125 7,265 17,265	9,864,162 9,709,445 6,464,843 187,710 53,395 132,670	1,700,862 1,632,174 3,294,660 77,031 22,899 49,231	6,849,554 6,710,174 4,945,909 98,131 43,025 70,457	1,181,890 1,135,491 830,059 16,122 10,133 9,665	1,797,369 1,746,702 1,250,762 32,243 15,786 16,733	1,095,796 1,047,596 743,008 15,993 11,783	1,202,345 1,182,383 855,451 15,451 10,863 21,922	922,163 902,895 673,804 7,969 2,562 8,66,66	1 7 7 4 1 1	
Net income (less deficit) Net income Deficit Statutory special deductions, total Net operating loss carryover	755,534 969,285 213,751 57,735 46,342	-13,335 7,761 21,096 1,699 1,068	-5,650 11,141 16,791 3,027 2,948	7,348 32,295 24,947 2,562 2,562	280,798 359,231 78,433 20,540	128,914 147,963 19,049 6,472 4,279		38,345	52,083 62,095 10,012 7,671 5,692	32,462 33,424 33,424 1,329 1,329	35,178 48,205 13,027 390 155	27,235 27,235 376	1111	
Income subject to tax. Income tax, total	761,611 295,090 22,116	5,575 1,642 103	1,282 1,282	20,494 5,268	250,515 72,530 3,912	120,784 42,642 3,285		35,540 17,330 1,509	28,557 28,557 2,494	32,095 16,836 1,488	47,815 25,084 2,195	26,858 13,955 1,266	1 1 1	
Investment credit.  Distributions to stockholders except in own stock	7,686 147,758	3,365	1,004	202 6,482	1,708	783 14,023	1,782 28,578	190	990	13,047	1,002 505 4,209	9,151 9,151		, ,

ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND IAX IIEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Maney amounts in thousands of dollars]

							Size of	business	receipts					
Major industry, item	corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,060,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1.000,000,000	\$1,000,000,000 or more
WHOLESALE AND REPAIL TRADE:	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE														
Number of returns: With and without net income. With net income.	618	**	1 1	**	221 165	102	721 721	• •	• 1	1 1			( )	
Total assets. Notes and accounts receivable, net. Inventories	591,840 120,856 94,638	***	1 ( )	***	30,769	22,503	14,662	1 1		• •	1 1	483,725 92,132	1 1	, ,
Cash, Government obligations, and other current assets Depreciable assets	55,463 220,605	£ £		£ ££	4,874 13,570	3,223	10,090 4,384 18,736	1 11	1 11	1 11	1 1	66,628 41,466 18h, 333	1 1	
Accounts and notes payable <sup>2</sup> .  Other current liabilities.  Mortgages, notes, and bonds payable in one year	78,576 47,706	**		<b>E</b>	5,506	1,829	15,080		1.1			148,488	1 1 1	
or more	309,830	*	1 (	*	6,451 15,219	119	8,864 16,402	1 (	1 1	1.7	1 (	97,047	1 1	1 1
Total receipts Business receipts Cost of sales and operations Taxes paid Interest paid Depreciation	639,209 619,505 451,647 12,146 6,899 12,390	*****		*****	60,615 59,752 36,722 1,477 1,709	75,276 74,720 53,511 725 188 141	224,876 223,301 191,349 1,557 2,115	11111	11111		11111	269,526 253,262 168,036 8,263 7,264	11111	
Employee benefit plans' Net income (less deficit) Deficit	5,529 17,180 18,381 1,201	** 3		* **	259 17 1,208 1,201	2,927	249 2,713 2,713		1 1 1 1	1 1 1	1 1 1 1	3,557 10,234 10,234	1 1 1 1	
Statutory special deductions, total	517 243	**	1 1	*	( <del>S</del> )	* 1	8 8	• •	1 )	1 1		110	• 1	
Income subject to tax Income tax, Total Surcharge Foreign tax oredit Distributions to stockholders except in own stock	15,400 6,400 5,48 18 355 5,906			*** *	710 210 17 -	972 307 34 -	6,631 689 - 13					10,124 4,771 131 18 342 4,125	11111	
TORAL FINANCE, INSURANCE, AND REAL ESTATE <sup>1</sup>														
Number of returns: With and Without net income	1,28,972	236,154	65,074	51.005	56,110	9.671	8.350	1.113	1 131	170	701	ř.	25	o.
With net income Total assets. Notes and accounts receivable, net. Inventories.		119,241 20,409,819 2,461,638 48,201	13,931,894 2,090,737 18,780	38,408 18,077,260 3,736,063 41,231	44,064 79,040,835 24,870,369 65,804	8,016 68,609,527 23,004,915 44,046	6,904 191,037,241 51,929,060 121,383	81,359,276 19,973,802 22,815	221,218,502 53,243,770 167,229	97,397,708 29,132,641 52,259	21,363,519 27,521,396 26,846	36,588,610	22,977,962 30,738,893 143,533	18 198,463,782 38,168,704 358,506
dash, woverment onligations, and other current asserts.  Depreciable asserts.  Accounts and notes payable?  Other current liabilities.	307,777,411 78,035,348 79,632,361 721,871,543	3,353,948 7,290,326 3,489,643 784,771	2,126,231 6,773,845 2,187,464 674,324	2,766,167 8,706,397 3,231,214 1,833,194	21,154,658 18,533,376 9,210,831 36,518,982	20,556,251 6,663,250 4,909,915 46,801,520	49,256,505 10,903,178 10,761,336 138,329,643	20,054,702 3,425,142 4,180,397 56,979,968	51,262,942 6,110,611 10,983,365 144,668,685	24,018,420 1,700,714 5,425,000 59,804,461	24, 199,261 1, 943,297 4, 875,863 57,386,442	29, 975, 074 1, 996, 652 4, 404, 621 62, 666, 036	21,604,245 1,891,452 10,975,672 43,878,971	37,449,007 2,097,108 4,997,040 71,544,546
Mortgages, notes, and bonds payable in one year or note worth.	78,835,173	6,088,605	4,220,518 5,572,981	5,620,633	14,208,781	5,848,441	10,651,776		9,223,818	2,848,015	3,280,423	2,391,303	7,316,703	3,239,850
Total receipts  Dusiness receipts  Cast of sales and operations  Taxes paid  Interest paid  Enterest paid	164, 290, 937 85, 124, 705 43, 634, 213 5, 341, 210 29, 685, 926 4, 665, 452 1, 476, 775	1,849,713 373,603 60,018 302,035 384,229 269,745	2,314,534 725,025 99,313 273,284 322,986 268,135	3,600,083 1,503,865 216,846 337,530 522,252 370,351	11,733,562 5,124,977 1,010,446 778,599 2,215,401 795,059	6,727,578 2,206,527 588,493 287,736 1,899,381 2,969,381	17,073,325 4,913,831 1,611,850 570,711 5,604,312 5,604,312	7,793,734 2,743,898 1,070,930 223,324 2,301,979 176,550	23,836,807 10,070,451 4,612,022 619,920 5,802,732 343,450	11,792,090 5,769,429 3,018,806 2,258,080 139,922	15,972,495 9,391,989 5,197,228 330,165 2,116,290 167,361	13, 636, 475 8, 449, 534 4, 962, 043 2, 323, 358 2, 364, 075 192, 434	12,251,184 7,456,813 4,576,989 265,363 2,063,182 191,856	35,709,357 26,394,763 16,609,229 765,313 2,131,027 354,048
Net income (less deficit).  Net income Deficit Statutory special deductions, total.  Net operating loss carryover.	13,014,453 15,772,302 2,757,849 2,317,556 688,910	-223,163 369,704 592,867 63,390 41,988	286,917 473,427 186,510 67,672 38,291	103,623 603,531 199,908 83,027 53,987	1,204,769 1,607,510 1,607,510 254,510 134,003	676, 683 859, 989 183, 306 123, 389	1,504,455 1,868,240 363,785 299,654	736,359 885,470 149,111 138,951	2,603,715 2,671,782 2,871,782 268,067 387,444	1,123,195 1,274,930 151,735 209,350	1,837,143 1,888,177 51,034 107,685	143, 934 476, 141 536,807 60, 666 129, 272	691,738 776,524 84,786 175,929	340,509 1,692,878 1,756,211 63,333 277,283
Income subject to tax Income tax, total Surcharge Foreign tax credit		280,513 70,154 89	375,605 97,477 3,484 257	478,740 139,300 9,350	1,256,265 440,735 36,393 1,759	248,393 248,393 21,966	1,303,802 595,216 53,079 6,936	471,309 224,033 20,077	1,211,642 587,053 52,814 6,021	465,289 235,313 21,295	729,107 353,294 31,972	1,26,020 206,161 18,718	618,157 307,526 27,935	1,545,699 787,425 71,377
Distributions to stockholders except in own stock	91,862	265,379	102,332	1,239	3,558	313,020	6,558	3,185 604,314	1,886,677	1,024,471	1,504,746	13,120 322,501	18,288 328,182	16,207
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ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY - Continued [Money amounts in thousands of dollars]

The content   Column   Colum								Size of	business red	eipts					
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Major industry, item	Total active corporation returns		\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	300, mder	000, inder	\$50,000,000 under \$100,000,000	\$150,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Column	FINANCE, INSURANCE, AND REAL ESTATE: BANKING <sup>1</sup>														
1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985   1985	Number of returns: With and without net income. With net income.	15,130	1 <sup>†</sup> (*)	454	916	6,659	3,123	2,869	339	336	45 48 48	24 17	ol &	ন ন	mm
Companies   Comp	Total assets	619,465,699 284,884,203 1,310	78,768 7,344	178,882 69,677	1,028,587	32,068,714 15,194,598	37,289,877 18,434,042	96,423,109	39,987,970 17,482,409	121,197,313 46,204,634	59,744,542 25,667,051	55, 282, 743 23, 735, 390	64,267,201	43,855,633 25,329,458	68,062,360 34,214,107
	Cash, Government obligations, and other current assets.	223, 525, 846	62,852	93,254	546,863		16,538,465	37,508,067		38,103,223	18,694,182	17,902,632	24,472,512	16,366,220	23,051,649
1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00	Accounts and notes payable?	9,680,503 7,865,361 545,252,978	7,077	7,950 1,886 125,066	16,863 12,553 870,919		627,964 53,446 33,764,202	1,711,303 303,788 86,890,462	679,893 169,482 800,858	2,017,597 881,376 107,067,239	1,009,652 1,119,384 52,255,852	878,126 955,619 47,864,639	1,061,849	502,635 1,192,094 38,399,463	690,931 1,187,930 59,489,699
1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975   1975	Mortgages, notes, and bonds payable in one year or more.	7,945,770	57.740	27	3,087		50,615	318,942	986	1,488,094	800,000	998,671	1,503,017		1,692,632
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Total receipts	35,617,733	3,627	15,187	67,601	1,816,052	2,185,421	5,798,373	2,403,657	7,268,502	3,667,948	3,243,634	3,587,824	0 0	3,238,904
1,	Dusings receipts Cost of sales and operations.	34,138	2,115	1,000	2,130	1,371	720	4,020	2,188	5,519	13,155	5,593	913		493,044
1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000	Interest paid Depreciation	15,477,897	202	386	12,236	603,081	763,550	2,217,124	978,143	3,289,158	1,738,226 87,549	1,501,918	1,736,293	7	1,599,342
1,000,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000	Employee benefit plans	2,600,245	-309	108	9,411	19,219	27,632	61,397	38,479	584.594	63,455	55,403	62,216		50,732
1,0,0,1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Net income.	2,787,111	(*)	2,660	10,489	256,648	257,962	34,643	199,810	631,120	246,361	21,359	131,192		128,708
1.255,1.75   (a)   1.027   2.067   2.047   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2.045   2	Statutory special deductions, total	176,546	(*)	202	570	6,059	15,707	35,435	17,987	61,938	19,347	13,102	1,200	'n	3,028
1,192,241		2,638,439	**	1,057	9,975	250,629	242,628	522,606	185,594	578,050	230,401	152,047	130,004		125,680
1,93,500   1,90	Surchsrge. Foreign tax credit.	113,251	· (	(F)	120	8,209	9,626	22,716	8,299	26,154 2,993	10,265	5,698	5,627	9,691	5,846 5,846 42,020
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Investment credit	51,242	(*)	232		1,024	1,534 83,236	3,995	2,107 88,150	5,189	5,750 158,748	127,445	8,067 181,868	8,798 106,749	9,971
28,957         34,901         5,338         6,126         8,401         1,941         2,139         6,126         8,401         1,941         2,139         6,176,921         1,179         6,176,324         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179         1,179	FINANCE, INSURANCE, AND REAL ESTATE:														
2.21.95   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51.92   2.51	Number of returns:	0		0	)0,	0	7			į	,		(	•	,
23.1995/3715 3.260,334 17.755/556 2.157.75 3.17.75.75 13.102.102.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.105.75 13.103.105.75 13.103.105.75 13.103.105.75 13.103.105.75	With and without net income	36,195	34,501	3,946	6,126 4,795	χ, Φ,	1,941	2,195 1,919	263	171	10	99		<b>(1)</b>	
1,12,   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10   1,10	Total assets	223,075,715 33,199,691	3,280,534	1,769,558	2,851,573	767, 176,	3,021,255	62,712,371	1,102,071	2,497,603	8,872,999	2,654,706	83,	16,591,706	7,961,972
22, 956, 949	Inventories	542,084	162	153	171	877	3,909	20,300	3,998	27,991	5,364	17,904	93,387	68,829	299,039
13, 156, 277  13, 156, 277  13, 156, 277  13, 156, 277  14, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15, 156, 277  15	Depreciable assets	5,211,576	327,109	254,410 143,897	213,562 60,530 8ee 673	1,321,054	1,679,640 349,179	5,830,059 1,214,050	2,227,520 4,22,273	781,666	583,065	376,940	437, 173,	1,055,065	3,478,050
21, 462, 878         1,733, 989         238, 223         305, 955         1,096, 781         1,113, 177         3,185, 153         3,185, 153         1,131, 177         3,185, 153         1,131, 177         2,102, 700         896, 800         1,151, 547         356, 626         7,190, 600         396, 649         7,113, 177         2,112, 177         1,113, 177         2,112, 700         1,113, 177         2,112, 700         1,113, 177         2,112, 700         1,113, 177         2,112, 700         1,113, 177         2,113, 173         1,113, 177         2,113, 173         1,113, 177         2,113, 173         1,113, 177         2,113, 173         2,113, 173         1,113, 177         2,113, 173         2,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173         3,113, 173	Accounts and notes payable Other current liabilities months in one north	136,656,207	341,994	222,643	538,029	6,592,721	12,531,051	49,613,086	19,739,355	32,708,646	4,239,106	5,080,849	96,9	2,156,854	195,190
18,506,035         194,567         1444,534         1,735,177         1,356,624         4,463,049         1,800,332         3,202,139         665,173         884,076         609,336         1,576,768           4,604,380         19,621         57,669         144,524         1,136,61         26,529         356,656         286,698         36,656         260,336         661,331           4,604,380         19,621         10,516         11,176         10,516         11,477         11,396         24,89         26,533         10,696         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         10,568         1	or more	21,462,878	703,989	238, 223	305,955	1,056,781		2,665,810 3,123,124	1,113,175	3,185,153	1,813,886	1,631,418	356,036	5,899,649	1,155,054
9,55,029         7,00         7,00         1,396         4,339         25,189         25,184         10,185         10,146         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961         105,961 <td>Total receipts</td> <td>18,506,035</td> <td>154,567</td> <td>194,554</td> <td>144,531</td> <td>1,735,177</td> <td></td> <td>4,463,049</td> <td>1,810,383</td> <td>3,202,139</td> <td></td> <td>884,078</td> <td>609,336</td> <td>1,576,768</td> <td>1,349,656</td>	Total receipts	18,506,035	154,567	194,554	144,531	1,735,177		4,463,049	1,810,383	3,202,139		884,078	609,336	1,576,768	1,349,656
9,916,723 4,7268 130,266 100,328 635,016 772,147 2,784,321 1,115,615 1,981,332 65,736 6,500 100,328 65,412 1,116,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,333,947 1,115,615 1,981,333,947 1,115,615 1,981,333,947 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,333,947 1,115,615 1,981,332 1,115,615 1,981,332 1,115,615 1,981,333,947 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342 1,981,342	Cost of sales and operations	965,029	205	551	3,968	4,339		26,583	32,846	102,185		12,256	105,851	205,546	412,235 14,183
124,019   658   735   1,794   9,245   8,158   31,047   12,229   19,917   2,093   6,332   3,741   9,186   19,186   1,795   1,794   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,744   1,	Interest paid Depreciation	9,916,523	47,268 6,202	39,286	100,328	635,016		2,784,321	1,116,615	1,981,832		510,585	243,990	880,583	400,705
1,356,564	Employee benefit plans <sup>3</sup>	124,019	658	735	1,794	9,245		31,047	12,229	19,917		6,332	3,741	9,186	18,884
106, 364 1, 190 4, 1,126 2, 17, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1	Net income (Less deficit)	1,326,526	108,342	39,636	70,442	165,770 235,419		188,222 252,493	47,2 <i>97</i>	106,498		113,981	20,119	58,914 58,914	69, 42 69, 42
1,174,919 31,216 31,216 31,216 31,216 31,216 31,216 31,216 31,216 31,316 31,216 31,317 31,318 31,216 31,318 31,216 31,318 31,216 31,318 31,216 31,318 31,216 31,318 31,216 31,318 31,316 31,318 31,316 31,318 31,316 31,318 31,316 31,318 31,316 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318 31,318	Statutory special deductions, total. Net operating loss carryover.	106,364	8,065	2,512	3,249	10,581		18,705	5,299	23,354 23,354 5.830		3,049	2,104	1,480	1,182
142,653 7,502 1,1364 6,637 2,886 9,614 3,922 5,881 1,826 5,632 7,99 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,00	Income subject to tax. Income tax, total.	1,154,919	31,216	34,612	57,552	215,332		234,343	88,132	128,322		110,932	20,367	44,336 23.170	68,759
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	SurchargeForeign tax credit	42,853	mm	502	1,184	6,637	2,886	9,614	3,922	5,881		5,032	605	2,099	2,764
	Investment credit	14,784 145,730	57,130	8,659	13,465	179 43,094	218	663	10,178	164 50,097	112	2,465	9,619	7,612 42,827	2,515

and

the Sample

"Description of

and for

Footnotes at end of table. See text for explanatory statements

ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --CONTINUED [Money amounts in thousands of dollars]

\$1,000,000,000 or more (14) \$50,000,000; \$200,000,000; \$200,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; \$300,000; 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Notes and accounts receivable, net

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Cash, Government obligations, and other current Total receipts

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ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollars]

							Size of	business rec	receipts					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(%)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND MEAL ESTATE: INSURANCE CARMIERS														
Number of returns: With and without net income With net income	5,883	1,446	263	999	1,102	192 957	947	260	390	28 82	64	77.	110	15
Total assets	264,926,740	136,568	108,685	181,997	800,564	18,108	4,586,683	4,285,211	23,045,165	15,992,082	31,082,964	28,887,417	32,530,623	122,439,450
Inventories	181,698	1 0	1 6	1 :	1 6	17	19		6,063	ı	8,269	33,135	74,704	29,467
Bseets Depreciable assets Accounts and notes payable Other current lightlifted	32,396,454	3,583	3,192 10,776	22,641	23,355	28,492 19,335	1,538,147 155,310 118,840 665,137	1,291,008 94,657 61,459	4,662,520 460,028 181,678	3,324,425	4,497,715	4,876,476	4,182,960 710,114 2,131,950	10,919,308 985,881 1,314,580
Mortgages, notes, and bonds payable in one year or more.	1,901,256	2,716	6,595	5,882	9,502	5,047	49,296	4,051	200,798	24,709	84,387	532,250	5,029,007	392,164
Total receipts.  Business receipts.	77,250,474	12,137	14,102	50,907	241,215	325,404	2,197,793	1,841,025	8,525,104	5,598,638	9,888,579	9,081,360	8,353,413	31,120,797
Cost of sales and operations. Taxes paid. Inherest Daid	39,246,097 1,686,457 460,961	74.7 279 281	1,830 262 253 253 253	1,404	55,313	113,993 8,768 1.448	925,646 45,029 11,035	39,320	3,990,679	2,894,460	5,014,922	4,855,279 221,613 66,837	4,370,784	16,196,994 673,543
Depreciation. Employee benefit plans <sup>2</sup>	456,519	168	322	951	2,021	1,804	9,875	7,167	36,576	23,126	69,457	78,243	42,74	160,565
Net income (less deficit)	3,081,707	2,042	2,326	7,921	19,861	24,839	17,289	30,010 68,644	214,173	133,022	459,540	305,980	421,457 506,243 8,786	1,494,228
Statitiony operatal deductions, total	893,002	213	285	320	7,452	7,072	27,93	29,440	107,202	19,071	82,390	125,605	159,378	273,073 46,189
Income subject to tax.	2,795,791	2,840	3,287	1,396	11,766	16,670	57,687	37,753	207,862	134,599	384,211	218,629	364,426	1,351,260
Surcharge. Foreign tax credit. Investment credit.	67,478 67,478 13,823	= 1 2	£ (\$)	(£) (£)	(s)	, 8 <sub>1</sub>	2,519	1,718	9,379	1,512	5,578	9,846	16,145 14,036 1,878	62,767 40,704 3,721
Distributions to eteckholdere except in own stock	191,610,1	907	2,295	1,730	1,871	1,872	12,259	20,253	78,597	49,371	200,809	122,790	178,606	342,332
FINING, INSURANCE, AND HEAL ESTATE: INSURANCE AGENTS, BROKERS, AND SERVICE!														
Number of returns: With and without net income	30,343	9,874	5,934	6,396	7,215	558 533	325	(*)	19	NN	11	1 1	1.1	1.1
Total assets	4,447,112	194,210 62,639	341,909	630,576	1,571,131	355,587 192,108	559,818 262,623	148,719	583,595	61,567	1 1	1 1	11	1.1
Cash, Government obligations, and other current	1,038,211	507.57	101.977.	136.788	370.877	- 60.677	150 922	428	407 700	1 004	1	1	•	1
Depreciable sesets. Accounts and notes payable?	2,075,149	9,792	135,165	90,530	188,029	38,337	44,709	10,862	71,859	31,064	1 1 1	1 1 1	1 1 1	. , ,
Uther current liabilities. Workgages, notes, and bonds payable in one year or more.	325,637	7,834	18,309	30,350	118,849	14,293	30,706	12,862	87,805	3.000	1 1	1 1	' '	1 (
Net worth	3,752,152	79,417	139,332	207,868	431,160	76,779	164,023	63,321	218,235	130,203	1	1	1	,
Business receipts	3,553,763	85,288	206,687	432,430	1,372,989	333,779	283,869	109,623	337,209	129,160	1 1 1	1 1 1	1 3 3	
Interest paid Depreciation	42,616 60,630 63,630	1,351	4,906 4,909	6,861 13,035	13,140 21,616	3,358	12,456 2,686 5,027	2,302 887 1,164	10,230 9,963 5,934	3,752	111	111	111	111
Employee benefit plans	66,277 240,729	412	2,113	4,972	21,118	4,681	9,992	3,329	11,815	7,839	1 1	• 1	1 1	•
Net income	307,626	15,356	24,840	10,227	97,154	17,401	47,438	(*)	33,378	18,939	1 1 1	1 1 1		1
Statutory special deductions, total	29,538 16,291	906	2,557 951	2,842	6,935	676	2,392	1,046	11,554	357	1 1	1 1	1 1	1.3
Income aubject to tax	223,189 85,190 6,322	10,053 2,280	13,332 3,088	29,815	62,116	13,999	20,703		21,976	18,583 9,855	1.1	1.1	1 1	1 1
Foreign tax credit.	412	. 3	; ; €	£ 1	(4)	g 7 %	- 84 5		202	891	1 1	1 1	1 1	1 1
Distributions to stockholders except in own stock	56,063	6,063	4,597	5,004	15,926	3,345	5,307	3,057	7,778	5,286	1			

ACTIVE CORPORATION RETURNS

Table 5. --SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY --Continued [Money amounts in thousands of dollars]

	Boto Loss						Size of	business receipts	eipts					
Major industry, item	corporation	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)			(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE: REAL ESTATE <sup>1</sup>														
Number of returns: With and without net income	284,243 170,187	166,026	49,467	34,753 25,742	29,621	2,851	1,343	88	74	± 01	ИN	. ,	, ,	
Total asaets. Notes and accounts receivable, net. Inventories.	88,459,097 8,266,894 465,174	13,650,968 1,102,997 48,039	9,911,813 889,009 18,624	11,664,582 980,365 41,060	24,012,789 2,063,095 62,648	7,836,647 746,495 39,309	1,152,329	3,138,671	5,602,986 837,663 103,441	858,192 199,009 46,788	287,975 47,520			
Gash, Government obligations, and other current assets.  Depreciable assets. Accounts and notes payable?	10,537,657 56,441,049 14,541,802 2,808,559	1,840,382 6,835,284 2,497,392	1,282,278 6,528,153 1,429,367	1,408,585 8,457,560 1,821,241	2,774,113 17,323,356 3,675,652 818,994	1,019,114 5,450,841 1,437,490	1,283,707 7,265,275 1,940,871	344,552	378,004 2,367,995 1,006,946	181,708 261,835 137,576	25,214 73,628 31,723	111	1.1.1	
Mortgages, notes, and bonds payable in one year or note.	41,518,790 22,178,185	4,896,400	3,798,057	5,066,115	12,392,507	4,066,184	6,377,719	1,754,096	2,942,966	131,104	93,642	, ,,		
Total receipts  Business receipts  Cost of sales and operations	18,515,600 7,852,044 2,147,948	1,460,849	1,748,123	2,428,682 857,604 172,650	5,852,594 2,807,630 627,397	1,946,991 1,095,414 293,968		648,969 351,155 115,824	1,447,269 670,056 322,783	218,453 60,094 26,350	213,980		111	
Taxes paid. Interest paid. Depreciation. Employee benefit plans?	2,047,591 2,964,056 2,257,277 79,451	271,011 310,053 258,633 1,293	248, 832 262, 898 253, 661 1, 389	385,307 347,233 5,125	630,567 901,897 699,964 32,208	173,299 294,451 217,848 11,582	235,830 448,454 282,290 12,989	51,560 111,452 77,803 2,934	108,487 223,622 104,942 5,235	17,341	11,036 7,174 4,224 594	,,,,	,,,,	
Net income (less deficit)  Net income  Defict  Caturory special deductions, total	1, 443, 093 2, 513, 921 1, 070, 828 390, 432	-81,808 255,017 336,825 33,714	251,994 349,275 97,281 38,545	261,703 1,09,334 147,631 50,022	526,421 747,062 220,641 116,649	152,087 233,935 81,848 36,843		32,332 15,962 13,579	77,377 116,057 38,680 22,787	-6,918 5,148 12,066 1,453	27,612 34,915 7,303		1111	1111
Net operating loss carryover Income subject to tax. Income tax, total.	2,004,149	206,358	293,741	339,161	584,418	174,256	237,952	35,447 16,192	93,498	1,887	34,915		,	
Foreign tax credit Investment credit Distributions to stockholders except in own stock	8,611 8,611 592,567	(4) 119 146,157	496 54,735	1,164	2,001 114,795	1,043 1,043 14,997	1,380 50,108	294 15,101	3,1,369	6,624	707 33,524	, , , ,		
TOTAL SERVICES														
Number of returns; With and without net income With net income.	261,640 143,701	91,623	36,569 20,073	14,021	71,579	10,756	6,279	459	281 225	3,9	21	יט יט	OI OI	, ,
Total assets Notes and accounts receivable, net	55,397,762 9,296,430 2,414,135	3,232,692 403,512 62,189	1,737,690 208,207 59,959	3,080,911 412,226 110,583	12,491,378 1,863,264 427,135	5,522,072 939,191 174,753	10,197,918 1,982,623 324,997	3,309,598 586,956 116,139	7,191,944 1,340,847 163,898	2,737,979 438,467 73,620	3,396,426 496,452 637,567	1,348,602 239,296	1,150,552 385,389 98,853	
dassets to constitue to the control of the control	7,189,614 36,844,938 12,247,506 4,161,576	1,818,414 772,960 108,639	224,242 1,356,883 384,483 64,037	377,228 2,599,522 645,386 153,484	1,642,225 10,228,230 2,753,013 763,622	740,693 4,075,192 1,363,064 398,888	1,267,907 6,685,447 2,795,610 670,449	2,022,086 624,208 212,148	835,091 4,430,896 1,582,096 492,929	252,494 1,616,242 500,486 168,713	597,202 1,105,548 496,027 632,158	135,537 559,716 226,176 105,093	271,538 346,762 103,997 391,416	
Mortgages, notes, and bonds payable in one year or more.	16,286,435	831,765	468,558		3,777,163		3,118,690	1,025,085	2,430,794	881,182	823,705	336,142 604,092	37,753 405,399	
Total receipts  Businese receipts Cost of sales and operations Taxes paid Interest paid	60,036,636 57,217,736 32,861,148 2,018,844 1,429,672	1,192,706 719,449 322,891 54,201 57,908	1,413,833 1,318,217 577,569 59,523 36,530	3,284,931 3,161,612 1,429,363 125,785 76,513	16,032,847 15,475,355 8,030,926 574,399 327,371	7,593,782 7,375,782 4,290,384 258,871 146,801	12, 194, 715 11, 758, 990 7, 063, 612 7, 063, 784 295, 784	3,318,753 3,126,061 1,962,772 102,772 84,042	5, 906, 773 5, 581, 063 3, 300, 496 202, 488 219, 96	2, 661, 897 2, 530, 294 1, 591, 042 84, 122 70, 250	3,629,513 3,472,913 2,441,331 72,836 74,570	1,678,110 1,608,925 1,223,206 30,469	1,128,776 1,089,075 627,556 40,166 9,928	
Employee benefit plans <sup>3</sup> .  Net income (less deficit)  Net income	611,383 1,653,105 3,334,553 1,681,448	7,750	6,126 -32,284 97,409		160,362 436,561 872,753 436,192		125,732 405,521 623,328 917,807	33,268 173,283 217,614	200,554 348,908	30,047 79,597 1115,129		16,108 86,661 86,661	29,624	1 111
Statutory special deductions, total	292,794	12,684	15,240	20,320	71,925	24,452	54,676	21,013	35,338	44,6 78,6	1,048 661	4,514 1,080	1,003	
Income subject to tax Income tax, total Surcharge Foreign tax credit Investment credit	2,635,724 1,115,242 89,697 29,802 55,245	23,028 1,067 1,067 1,260	65,020 17,315 638 1,097	126, 632 33, 826 1, 595 (4) 2, 667	595,916 186,697 12,503 10,804	259,271 104,263 8,522 (4) 5,002	539,085 252,098 21,509 3,306 12,429	184,554 90,926 7,822 1,517	312,814 159,408 13,943 11,657 7,456	103, 984 52, 932 6, 628 3, 822	168,290 88,356 7,816 7,4,428	82,29 72,647 3,864 1,881	120,686 63,746 5,732 25 25	
Distriction to second accept in only second	777,500	1706/20	214601	224,42	174,077	14,400	166,221	71,501	22,010	حد, ۵۵۵	40, (30	23,011	10,193	•

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollars]

Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,300,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
SERVICES: HOTELS AND OTHER LODGING FLACES														
Number of returns: With and without net income	17,524 9,546	1,570	2,634	2,882	5,413	1,004	521 369	333	33	<b>1</b>	αн	ਜਜ	1.1	
Total assets	9,346,181 586,991	402,177 26,666 3,664	327,533 15,385 924	13,763	2,168,623 83,912	932,975 50,415	1,683,538 92,315	726,394 61,096	88 <b>6,26</b> 6 90,735 14,396	568, 403 34, 073 4, 291	408.262 31,292 5.928	674,523 87,339 21,518	111	· • •
Cash, Government obligations, and other current assets	710,089	22,589	27,481	28,140	181,032	61,296	136,816	49,759	89,173	11,118	27,431	45,254 481,083	• •	
Accounts and notes payable?  Other current liabilities	1,284,850	72,184 6,155	7,222	55,116 12,957	246,134 82,123	177,511 177,511 47,259	321,817 82,698	35,267	108,503	23,299 23,299	21,325	85,206 17,266		
Morigages, noves, and bonds payment in one year or more.	4,216,241	156,840	157,193	278,509 153,554	1,087,822	490,772 140,041	761,029 405,159	227,229	392,265	290,004	179,661	194,917	1 1	1 1
Total receipts	5,806,293	75,285	109,716 99,122 40,895	219,776	1,295,130	727,968 693,120	1,044,834	389,542 351,698 198,650	777,861 739,495 346,698	299,269 289,191 174,962	355,701 341,904 168,690	511,211 480,161 307.961		
Taxes paid Interest paid Demesistion	340,990	7,829	8,669 9,382 15,994	16,849 18,634 27,459	82,823 82,823 117,642	45,527 40,852 57,316	61,415	21,426	28,341 38,580	13,171	17,806	13,903	111	
Employee benefit plans <sup>3</sup>	21,059	21	69	001	1,913	1,222	3,445	20,975	5,248	7.492	28,712	3,396		
Net income. Net income. Deficit. Statutory special deductions, total	164,961	16,584	7,637	19,720	103,934	32,482	25,165	24,911 3,936 4,750	61,623	14,372 6,880 1,038	29,641	32,570	111	
Net operating loss carryover.	300,505	5,096	1,4Ib 5,250	1,373	77,186	25,391	47,716	3,469	55,914	13,548	29,103	31,880	r ( )	• •
Income tax, Tots1.  Surnising tax credit	11,106	130	2,242	23,4	1,127	943	1,872	737	2,506	313	1,384	1,523		
Investment credit	7,645	5,942	52 578	1,643	958	571 711,15	1,149	434 8,174	1,672	730	7,021	1,371	1 1	, ,
SERVICES: PERSONAL SERVICES														
Number of returns: With and without het income.	36,584	8,513	6,807	8,662	10,517	1,381	657	88	*	m	н	1	1	,
With net income	21,589	2,615	3,654	5,389	8,305	1,028	557	136.364	* *	3	1 137.128			, ,
Jobs and accounts receivable, net Inventories	5,515,515 606,545 214,775	15,907	3,750	39,869	210,180	26,282	120,780	28,768	**	23,145	33,643	11		
Cash, Government obligations, and other current assets.	476,455	9,485	17,608	1,2,057	169,430	78,677	88,360	26,922	**	5,421	22,927	1 1	• •	, ,
Depreciance asserve Accounts and notes payable? Other current liabilities	628,910 628,910 232,814	18,011	37,928	553,402 67,812 19,275	196,812	30,101	141,623	22,107 9,108	**	16,121	21,534			
Mortgages, notes, and bonds payable in one year or norte	728,362	35,224	41,760	76,756	241,934 573 085	88,169	163,945	27,711	<b>*</b> *	17,930	10,859	f 1		
Total receipts.	6,118,846	110,133	254,777	620,626	2,102,447	911,528	1,217,908	226,711	**	177,449	230,204	1 1	1 1	. ,
Cost secrifications.	3,285,224	14,838 5,123	124,625	297,822	1,088,705	31,913	687,883	7,448	**	108,579	126,621	1 1	1 1	
Interest paid	66,652 265,896 ho 955	9,558	16,271 16,194 181	33,951	21,512 87,333 12 LOS	8,643 32,723 8,771	13,330	2,663 9,681	***	2, 195 13, 546	5,479		. , 1	, , ,
Net income (less deficit)	213,418	-5,166	-2,252	10,573	72,549	27,062	50,043	11,933	<b>X</b>	10,916	24,403	'	ı	•
Net income	283,272	9,337	12,586	13,474	92,344 19,795	33,407	8,082 8,039	12,080 141 147	***	10,916	24,403	, ,	. ,	
Statutory special deductions, total	12,741	725	1,786	1,726	5,317	1,350	1,247	58 #	**	, z				, ,
Income subject to tax	211,338 82,952 6.094	1,337	6,072 1,335	13,736 3,461 (4)	59,519	20,013	51,045 23,7 <i>97</i> 2,090	12,037 6,178 545	***	10,889 5,7 <sup>14</sup> 3 520	24,403 12,869 1,170		111	
Foreign tax credit.	241	17	105	329	1,168	306	998	215	**	144	186		• •	, ,
Distributions to stockholders except in own stock	58,790	621	2,358	3,042	21.107	10.823	9,303	683	*	3,161	6,173	•	•	•

ACTIVE CORPORATION RETURNS

Table 5. - SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollars]

				0111	T PARTY CONTRACTOR									
	Total active		000 304	000 034		000 0024	30 ezis	business	receipts	000 000 014		_		
Major industry, item	corporation	Under \$25,000	\$50,000 \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$10,000,000	\$50,000,000	\$50,000,000 under \$100,000,000	\$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
SERVICES: BUSINESS SERVICES														
Number of returns: With and without net income With net income.	86,067 44,881	39,845	11,251	10,875	18,042	3,630	2,080	189	119	19	13	mm	o o	
Total assets Notes and accounts receivable, net	18,857,056 4,728,874	201,053	550,809 109,654	866,081	3,066,384	1,6	3,104,907	987,489	3,694,107	1,180,842	899,744 182,169	280,877	1,150,552	
Inventories Cash, Government obligations, and other current assets	2,875,511	218,946	86,586	133,953	496,248		473,076	150,403	385,786	109,191	233,701	43,360	271,538	
Depretable assets Accounts and notes payable? Other current liabilities	1,734,369	391,674	20,405 131,744 20,835	268,298 54,733	856,714 233,105	703,213 507,836 141,312	238,197	246,504	840,297 159,803	303,409	140,597 240,776	35,106 35,106	391,416	, , ,
Mortgages, notes, and bonds payable in one year or more Net worth	4,324,205 6,266,795	275,418	90,061	130,406	574,963	311,371	739,030	324,518 276,109	1,376,607	343,017	96,731	24,330	37,753 405,399	
Total receipts  Business receipts  Cost of sales and operations	21,819,528 20,838,664 13,337,450	480,659 276,304 116,289	423,180 405,381 164,896	790,546 763,288 318,899	4,229,414 4,079,608 2,263,738	ળું ળું ખું	4,110,992 3,979,440 2,688,640	1,289,994	2,573,086 2,413,899 1,466,979	1,354,042	1,995,516	880,770 848,297 687,585	1,128,776	
Taxes paid Interest paid Oepreciation Employee benefit plans?	528,066 144,965 1,203,006 232,479	17,591 26,761 67,269 2,165	14,419 7,728 33,976 1,414	25,043 16,808 68,989 6,507	124, 445 57, 280 232, 088 40, 910		95,339 80,100 200,647 34,482	22, 495 26,739 63,886 14,335	51,167 133,707 320,547 23,992	35,450 35,450 75,606	22,583 8,875 16,590 14,534	16,397 10,819 5,383 11,158	40,166 9,928 33,115 29,624	1111
Net income (less deficit)	495,444 1,199,348	-79,637 53,684	-23,192 42,735	-4,936 55,568	88,042		100,837	36,900	24,289	31,809	81,623	50,731	121,689	, ,
Defigit. Statutory special deductions, total. Net operating loss carryover.	703,904 89,210 56,365	133,321 6,623 5,165	65,927 5,683 5,388	60,504 4,279 3,963	155,734 22,609 19,322	48,939 7,535 5,520	80,813 10,534 6,705	28,354 4,897 1,278	107,232 17,123 5,174	23,080	2,906	3,356	1,003	
Income subject to tax. Income tax, totel.	1,020,839	38,711	28,670 7,902	45,518 12,675	180,526		159,358	28,083	113,097	52,242	78,715	47,527 24,355	120,686	, ,
Survantige Foreign tax credit. Investment oredit Distributions to etockholders except in own stock	20,942 20,942 209,070	74.7 74.1 14,326	304 746 2,564	1,353	4,324 33 1,340 17,562	2,100 (4) 2,088 17,381	2,465	2,452 37 569 17,276	2,864	2,422	1,706	1,629	2, 7, 2, 25 2, 686 16,193	. ,
SERVICES: AUTOMOBILE SERVICES AUD MISCELLANEOUS REPAIR SERVICES														
Number of returns: With and without net income With net income	37,811	9,426	5,548	8,783	12,155	1,168	69th	80 83	0108	0,0	аа		, ,	
Total assets Notes and accounts receivable, net Inventories	6,374,016 775,133 310,126	302,062 50,441 5,549	243,298 27,667 11,104	58,113 58,113 29,244	240,411	806,300 98,868 45,722	1,508,070 182,886 49,998	346,640 48,693 3,719	364,108 21,370 8,250	313,833 25,127 3,438	234,224 21,557 3,451	, , ,	1 1 1	111
Cash, Government obligations, and other current assets. Depredable assets	615,294 5,873,155	26,318	26,820	387,257	200,324		132,068	47,900 313,009	391,958	19,524	22,851 229,839	1 1	1 1 :	f 1 (
Accounts and notes payable Wortgages, notes, and bonds payable in one year	258,523	7,555	6,550	20,676	87,932		59,701	8,217	16,539	7,340	12,557	1 1	, ,	, ,
or more Net worth	1,961,521	83,503 94,274	53,251 95,537	119,354	474,130 518,639	262,761 169,927	535,670 273,865	120,357 92,514	95,036 82,537	95,158	122,301	1 1	.,	
Total receipts.  Business receipts Cost of sales and operations	6,315,890 6,033,922 2,986,680	136,350	217,956	657,513	2,450,311	812,055 773,869 121,174	1,316,536	158,819	240,433 213,747 65,389	154,433	162,908	k 1 - 1		1 7 1
Taxes paid Interest paid Depreciation	218,308 208,815 997,643	6,952 6,689 31,953	6,419 6,217 27,332	22,611	79,671 53,836 253,395	24,183 25,995 133,329	50,585 62,024 303,213	9,761	5,412	5,944 10,377 33,074	10,128 9,435 34,315	111	, , ,	
Employee benefit plans 3	26,705	81	881	1,686	7,769	4,785	7,759	1961	1,567	1,258	425 B 630	t 1	•	
Net income (Less delicity) Deficit Deficit Statutory special deductions, total	315,144 315,144 89,735 26,101	14,973	13,042 5,796 1,953	14,508	32,620	39,097	55,938	1,113	15,877	4,233	9,630			
Net operating loss carryover.	23,897	1,253	1,849	3,930	5,905	1,335	3,043	1,495	766	060,4	, c, y	•	,	,
Income succession of car. Income succession of car. Surcharge.	85,308 85,308 5,937	3,076	2,498	6,076	25,439	9,242,9	21,143 1,805	6,177	7,047	4 4 4	4,550	1 1 1	) ) 1	
Foreign tax credit.  Investment credit.  Distributions to stockholders except in own stock	112,078	405	1,614	547	1,505	1,087	(4) 3,593 6,667	254 1,146	2,214	34	2,284	1 1 1	111	, , ,

istributions to stockholders except in own stock high statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 5. -- SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIFTS, BY MAJOR INDUSTRY -- Continued [Money amounts in thousands of dollars]

							Size of	business rec	eiots					
Major industry, item	Total active corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	0	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 : under \$250,000,000 :	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,0co
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
SERVICES: ANDSEMENT AND RECREATION SERVICES														
Number of returns: With and without net income With net income	35,535	13,770	4,717	5,413	9,713	1,082	691	888	382	. <del>1</del> m	4-1		1 1	1.1
Total assets	9,801,660	534,689	308,035	490,145	2,132,697	600,175	1,583,179	611,688	1,076,047	354,735	1,717,068	393,202	1 1	
Inventories Cash, Government obligations, and other current	115,578	22,315	544,11	30,020	47,274	14,984	54,119	13,767	23,473	7,473	523,089	124,555	1	
Depreciable assets  Accounts and notes makehie?	1,334,184 6,462,564 1,893,800	317,429	35,878 281,699 69,153	43,681 544,680 64,749	273,081	513,162	203,578 1,006,581 461,764	395,598 62,196 62,196	128,436 718,926 179,564	51,982 248,297 38,572	290,292 284,265 271,856	20,568 89,888	, , ,	* * 1
Other current liabilities	883,234	14,734	13,046	24,520	135,915	47,621	78,449	741,64	98,051	17,081	351,949	52,721	1	
or more.	3,002,029	182,911	92,509	199,917	724,906	178,121	483,745 435,159	155,150 288,927	358,625 365,364	95,097 159,316	414,153 553,766	116,895	1 1	, 1
Total receipts  Business receipts	8,306,940	165,995	195,458	441,200 390,823	2,170,474	768,673	1,497,284	657,404	949,041	290,098	885,184	286,129	à 1	1 1
Cost of sales and operations	4,122,535	51,111 8,137	75,740	20,738	1,002,807	373, 813 29,722	63,063	361,920	500,862	121,997	16,080	227,660		r r
Interest paid	239,081 605,584	17,438	18,528	31,779	56,071 144,351	39,803	99,171	23,152	28,642 72,399	12,393	164,016	2,554 2,554		
EmpLoyee Deneilt plans	197,033	-33,221	-10,302	9,013	41,787	32,658	77,020	62,966	65,952	17,150	-69,350	3,360	' '	: 1
Net income (resp deficie)	560,623	19,013	685	23,490	136,286	50,932	122,279	71,032	78,393	19,714	27,439	3,360	, ,	
Ststutory special deductions, total Net operating loss carryover	71,342	2,707	2,911	5,558	23,970	3,832	16,478	5,173	7,877	1,762	509	6917	1 1 1	
Income subject to tax	445,902	12,366	3,594	12,414	98,226	38,431	104,018	57,611	70,960	17,951	27,439	2,892	, ,	, ,
Income tax, botat.	15,984	£356	17	3,104	2,483	1,378	4,972	2,464	3,167	688	1,307	1001		
Foreign as redut Investment credit for a pietributions to efockholders except in own stock	6,559	12,436	£ 5	314	1,724	693	1,376	1480	13,035	5,007	15,494	3,567	4 1	• •
SERVICES: OTHER SERVICES														
Number of returns: With and without net income. With net income	48,119 27,119	15,099	5,611	7,406	15,739	2,491	1,635	78	36	910		. ,		1 1
Total assets	7,547,876	432,204	154,427	360,121	2,178,137	1,051,051	1,634,616	501,023	1,023,181	213,116			1 1	1 (
INVESTIGATION OF THE PROPERTY	243,164	14,425	13,470	5,472	70,454	20,192	58,820	20,049	35,921	4,361	r	'		,
RSSE(1) UOVEITHER LOLES AND OUTER VALUE OF THE OUTER VALUE OUTER VALUE OF THE OUTER VALUE OUTER VALUE OF THE OUTER VALUE OUTER	1,178,081	90,973	29,869	71,525	322,110	164,695	234,009	43,616	196,026	25,258	, ,	' '	1 ,	
Accounts and notes payable <sup>2</sup>	1,535,403	106,739	29,316 8,048	59,660	151.525	169,264	310,963	37,656	280,936	23,533		1 1	11	
Mortgages, notes, and bonds payable in one year	0 05h 079	07 860	32 78h	87 018	673 IOR	320 hh	has 971	021 021	184 187	30 076		,	,	1
Net worth	2,585,305	134,743	46,473	151,890	091,669	350,233	572,156	176,136	355,805	86,409	•	1	•	
Total receipts	11,669,139	224,284	212,746	555,270 540,620	3,785,071	1,811,005	3,007,161	587,707	1,099,289	386,606	• •			
Cost of sales and operations	6,461,880	53,063	87,660	230,142	1,848,754	1,014,770	1,867,647	375,062	773,485	8,069	, ,	1 1		
Interest paid	165,116	3,680	2,230	5,668	55,849	25,476	37,954	13,748	16,142	4,369	, ,	, ,	• •	
Employee benefit plans 3	229,471	3,400	2,589	12,271	85,767	39,382	57,413	6,979	19,301	2,369	•	•	1	ř
Net income (less deficit)	263,823	14,843	-1,665	6,678	94,913 181,743	49,458	95,237	27,146	28,902 1,8,006	7,997			1 1	
DeficitStatutory special deductions, total	289,104	59,203	16,641	3,399	86,830	26,987	19,481	2,715	19,104	3,008	, ,	1 1	1 1	
Net operating loss carryover	45,740	1,303	1,439	3,2%	18,736	4,595	10,181	4,278	182	1,628	•	•	•	4
Income subject to tax	169,831	8,500 6,649	3,074	16,975	36,589	53,361	131,884	12,457	23,199	9,195	1 1			, 1
Surcharge Foreign tax credit	2,450	₫ '	158	159	202	1,826	355	1,069 438	2,057	7 2 3 3		, ,		
Investment credit	3,989	3,219	(4)	5,602	1,109	7.839	1,280	354	606	321	, ,	' '	1 1	, ,
Rootnotes at end of table. See text for explanatory	stateme	nts and for "	"Description		and Limitsti	ons of the De	118.11							

ACTIVE CORPORATION RETURNS

Table 5. -SELECTED BALANCE SHEET, INCOME STATEMENT, AND TAX ITEMS, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRY -Continued [Money amounts in thousands of dollars]

							Size of	Size of business receipts	eipts					
Major industry, item	Total sctive corporation returns	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$50,000,000 \$100,000,000 \$250,000,000 mider side,000,000 \$250,000,000 \$500,000,000		\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
							-							
NATURE OF BUSINESS NOT ALLOCABLE														
Number of returns: With and writhout net income. With net income.	898 209	049			240 (*)			<b>*</b> *	**	1.1	11	1.1	, ,	, ,
Total assets	117,770	3,446			32,945 8,161			££	**	1 1	1 1	1 1	1 1	
Inventories	22,991				12,273			*	€	1	•	1	•	•
assity Coveriment Conigations, and Cuter Conference September 2017	13,139	3,413			4,111			<b>E</b>	**	1.1	1 1	1 1	1 1	1 1
Accounts and notes payable <sup>2</sup>	51,252 7,774	3,117			13,621			<b>*</b> *	<b>E</b>	1.1	1 1	1.7	1 1	
Mortgages, notes, and bonds payable in one year or more.	15,053	6,244 7,963			4,729 11,735			<b>EE</b>	**	1 1	1.1	1.1	1.1	1.1
Total receipts  Business receipts	271,576	389			127,738			Œ	££.	11	1 1	11	1 1	( 1
COST ON SALES MIN OPERALDIS TEXTS PAID Interest paid	5,932 2,676	118			102, 656 931 763			£££	***	) ( r	1 1 1		1 1 1	
Depreciation	4,014 673	151			100			**	**	1 1	1 1		1 1	
Net income (less deficit)	2,767	-723			**			**	**	3 1	1 1	•	1	•
Deficit. Statutory special deductions, total. Net operating loss carryover.	2,167 877 877	(*) (*) (*)			XXX				**			1 ( ) (		
Income subject to tax Income tax, total	3,781	EE			**			**	**	1 (	1 1	, ,	1 1	, ,
Surcharge Foreign tax oredit	142	€ '			·*			*	**	1 1	r	• •		
Investment credit	103	(*)			**			**	**	1 1		• •	1 1	
									,					

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*\*Size of total receipts was used in lieu of size of business receipts to classify statistica for Finance, insurance, and real estate industries.

\*\*Includes coccuris payable, and mortgages, notes, and bonds payable in less than one year.

\*\*Includes pension, profit sharing, stock bonus, amunity plans, and other employee benefit plans.

\*\*Includes pension, profit sharing, stock bonus, amunity plans, and other employee benefit plans.

\*\*Includes pension, profit sharing, stock bonus, amunity plans, and other employee benefit plans.

\*\*Includes pension, profit sharing, stock bonus, amunity plans, and other employee benefit plans.

\*\*Includes pension, profit sharing, stock bonus, amunity plans, and other employee benefit plans.

## Table 6. -- BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS

[Money amounts in thousands of dollars]

_	figures, encourse an amountained of distractal										
		Total			Size of to	tal assets					
	Item	active corporation returns	Zero assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)			
1	Number of returns, total	1,658,820	44,108	629,065		333,802	172,995	96,206			
2	With net income.  Total assets.	1,045,520	15,860	306,156	273,193 181,957	246,409	134,743	74,331			
3		2,445,627,954	-	12,296,056	19,685,607	53,496,962	60,344,641	66,565,032			
4 5 6 7	Cesh Notes and accounts receivable. Less: Allowance for bad debts. Inventories Investments in Government obligations:	162,614,615 580,463,441 18,361,126 184,582,868	-	1,843,317 2,252,710 31,051 1,663,610	2,380,590 3,867,148 48,827 3,139,134	5,368,180 11,780,731 183,644 8,905,698	5,192,471 14,910,885 284,413 10,528,530	4,665,938 17,384,398 347,565 12,304,054			
8 9 10	United States. State and local. Other current assets.	97,934,588 80,300,418 61,487,168	- -	36,046 5,007 406,074	105,917 22,525 665,938	387,536 82,661 1,943,968	491,050 152,072 2,302,602	603,786 256,868 2,601,658			
11 12 13 14	Loans to stockholders.  Mortgage and real estate loans Other investments.  Depreciable assets.	4,135,780 300,099,674 370,458,067 810,222,784	-	339,553 103,775 432,191 7,645,648	356,009 179,948 796,396 10,770,813	698,767 573,555 2,839,871 26,929,385	556,933 496,707 3,517,144 29,114,771	504,971 656,160 4,014,758 30,331,188			
15 16	Less: Accumulated depreciation	311,450,204 18,213,301	1	4,018,923 47,039	5,114,358 70,572	12,386,117 137,996	13,114,391	13,181,450 235,207			
17	Less: Accumulated depletion	6,414,526	2	21,331	34,973	31,568	80,366	109,691			
18 19 20 21	Lend. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	44,356,664 11,854,588 5,476,967 60,606,821	-	726,220 99,914 37,569 803,826	1,570,448 121,150 45,759 882,936	4,460,829 230,889 82,423 1,840,648	4,538,030 265,234 90,614 1,633,993	4,733,290 303,873 132,517 1,740,106			
22	Total liabilities	2,445,627,954		12,296,056	19,685,607	53,496,962	60,344,641	66,565,032			
23	Accounts payable	144,176,655	-	2,213,579	3,192,181	7,994,744	9,115,694	10,544,783			
24 25	Mortgages, notes, and bonds payable in less than one year Other current liabilities	157,348,576 801,470,380	-	1,422,133	2,011,778 1,204,198	5,812,061 3,263,211	7,559,230	9,469,699 4,528,940			
26	Loans from stockholders	21,560,075		1,882,431	1,467,340	2,901,381	2,611,461	2,084,537			
27 28	Mortgages, notes, and bonds payable in one year or more Other liabilities	326,038,750 267,474,691	-	1,897,009 583,963	3,478,662 592,947	9,420,679 1,565,677	11,069,342	12,985,468 2,280,493			
29	Capital stock	195,547,563	_	4,518,075	4,617,099	10,352,385	9,439,032	8,961,118			
30 31	Psid-in or capital surplus.  Retained earnings, sppropristed.	181,802,541 15,598,098	-	782,808 37,872	804,114 47,036	1,863,958 191,066	2,457,694 232,347	3,097,013 240,231			
32	Retained earnings, unannronristed	344,918,321		-1,674,066	2,596,853	10,902,109	13,021,459	13,185,998			
33	Less: Cost of treasury stock	10,307,696	-	294,214	326,601	770,309	831,789	813,248			
34 35	Total receipts. Business receipts. Interest on Government obligations:	1,680,482,985	10,331,478 8,859,917	38,715,539 37,373,174	43,064,606 41,692,736	103,980,214 100,390,102	112,729,957 108,950,773	119,916,437 115,948,087			
36 37	United States. State and local.	5,400,318 3,073,844	69,135	3,867 376	7,177	29,124 3,363	29,707 7,237	39,509 9,639			
37 38	Other interest	53,738,002	694,443	61,329	78,360	345,345	463,392	552,493			
39 40	Rents Royalties.	13,044,752 2,357,340	118,609	378, 342 51,274	490,152 10,907	1,319,971 37,109	1,310,359	1,275,969 28,929			
41 42	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	224,253 8,332,488	4,166 113,495	8,534 89,315	8,768 93,765	11,055 227,733	13,832 263,874	12,165 272,276			
43	Net gain, noncapital assets	5,351,223	101,571	169,442 8,841	182,524	472,437 46,806	461,844	469,183 68,560			
44	Dividends, foreign corporations	5,031,253 2,903,544	63,933 4,175	135	111	2.735	53,023 4,674	925			
46	Other receipts	20,195,647	272,788	570,910	488,661	1,094,434	1,126,673	1,238,702			
47 48	Total deductions Cost of sales and operations.	1,598,348,211	10,043,290	38,839,711	42,235,752	101,295,759 70,988,261	109,898,433	116,991,855			
49	Compensation of officers	1,104,571,988	6,406,785 162,925	23,233,625 3,869,361	27,540,401 2,982,778	5,250,561	81,902,123	89,360,921 3,183,653			
50 51	Repairs.  Bad debts.	13,211,288 5,875,480	58,5 <b>5</b> 0 62,966	254,115	274,943 106,996	584,501 279,923	560,622 328,454	589,990 334,070			
52	Rent, naid on husiness property.	21,463,085	164,934	1,361,198	1,159,149	2,032,311	1,569,470	1,431,568			
53 54	Taxes paid	46,476,582	255,911 755,486	1,067,325 262,282	1,092,036	2,340,973 1,029,806	2,286,950 1,266,237	2,309,867			
55	Taxes paid. Interest paid. Contributions or gifts.	51,717,379 1,055,370	3,755	3,177	7,300	24,375	34,524	40,948			
56	Amortization	332,552	4,945	10,007	7,173	13,712	10,794	14,627			
57 58	Depreciation	49,139,399 6,011,234	240,836 12,209	763,633 9,663	901,682 7,388	2,123,024	2,201,256 30,842	2,249,724 30,844			
59 60	Advertising Pension, profit sharing, stock bonus, annuity plans	17,690,219	93,428	409,331 140,494	450,287 109,455	910,361	787,203 383,240	865,545 428,318			
61	Other employee benefit plans	11,087,540	27,438 56,762	60,935	62,066	312,208 168,323	193,187	225,556			
62 63	Net loss, noncapital assets Other deductions.	1,374,841 231,634,302	62,356	63,539	19,484 7,160,533	82,357	56,843 14,121,905	39,664 14,370,318			
64	Total receipts less total deductions	82,134,774	288,188	-124,172	828,854	2,684,455					
65	Constructive taxsble income from related foreign comporations	1,157,755	385	-	-	(*)	2,831,524	2,924,582			
66 67	Net income (less deficit) (64 plus 65 minus 37)	80,218,685 93,432,590	269,615 647,987	-124,548 1,203,214	828,410 1,583,421	2,681,092 3,948,565	2,825,038 3,921,506	2,915,239 4,058,784			
68	Deficit	13,213,905	378,372	1,327,762	755,011	1,267,473	1,096,468	1,143,545			
69	Income subject to tax	81,222,807	512,683	619,333	1,069,221	2,956,664	3,085,736	3,426,455			
70	Income tax, total	39,374,125	235,142	147,428	284,957	899,273	1,092,892	1,436,456			
71 72	Surcharge Tax from recomputing prior year investment credit	3,445,189	18,066	3,187 1,203	1,355	57,857	87,044	121,288			
73	Additional tax for tax preferences	3,053	39	-,	(*)	3,237 (*)	4,001	4,987 (*)			
74	Investment credit	1,908,788	8,004	3,560	9,992	28,195	36,105	42,908			
75 76	Investment credit. Net income (less deficit) after tax (66 minus 70 plus 74). Net income after tax.	42,753,348	42,477	-268,416	553,445	1,810,014	1,768,251 2,865,067	1,521,691 2,665,841			
70		55,981,284	421,350	1,059,640	1,308,716	3,077,927	2,007,007	2,009,041			
77	Distributions to stockholders: Casb and property except own stock	32,950,977	285,271	331,085	259,601	546,531	652,931	406,988			
78	Corporation's own stock	2,715,063	6,871	10,559	(*)	19,442	44,809	57,031			

Table 6.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS—Continued
[Money amounts in thousands of dollars]

_	Money	amounts in the	ousands of dolla	urs]				
		4			ze of total es			
	Item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
1	Number of returns, total	(8) 78,657	(9) 13,211 10,648	(10) 9,501	(11) 3,734	(12)	(13)	(14)
2	With net income	60,643	10,648	7,916	3,159	1,875 1,572	1,361 1.148	1,112 978
3	Total asseta		92,535,349	147,102,263	129,921,490	130,752,786	210,933,129	1,363,920,279
4	Cash	10,581,236	6,625,021 27,933,661	10,134,988 43,549,422	8,217,707 33,631,086	7,134,315 28,779,498	11,614,868	88,855,984 309,607, <b>5</b> 43
5 6	Notes and accounts receivable.  Less: Allowance for bad debts		743,758 9,616,658	1,758,902 10,175,406	1,762,727 8,014,017	1,749,303 8,670,767	2,189,890 14,617,415	8,449,208
7	Inventories	27,000,142	9,010,000	10,400	:	0,010,101	14,017,415	71,939,437
8	United StatesState and local	5,562,869	7,389,244	12,167,425	9,160,960	7,548,367	10,928,074	43,553,314
10	Other current essets	1,913,399 6,366,212	3,572,589 2,539,645	7,750,719 3,661,670	6,499,536 3,006,647	5,620,935 3,115,790	8,789,476 6,175,820	45,634,631 28,701,144
11 12	Loans to stockholders		150,474	213,833	145,608	86,533	141,920	337,071
13	Mortgage and real estate loansOther investments	13.038.192	8,009,557 7,922,244	23,818,082 12,744,539 29,466,825	27,809,900 14,141,854	29,286,349 18,338,048	38,927,852 34,028,736	166,291,749 258,644,094
14 15	Depreciable assetsLess: Accumulated depreciation	63,496,784 26,166,288	24,126,069 9,616,250	29,466,825 11.656.098	24,967,583 9,473,576	29,365,630	53,412,120 20,229,999	480,595,968 175,506,444
16 17	Depletable assets	951,501	636,317 222,545	11,656,098 866,434 262,840	916,166 274,298	1,264,665 583,667	1,789,189 547,611	11,084,212 3,894,162
18 19	Land. Intangible assets (amortizable). Less: Accumulated amortization.	8,020,190	2,546,478	2,896,454	1,945,166	1,649,722	2,308,804	8,961,033
20	Intangible essets (amortizable)	738,803 346,101	293,276 110,923	338,032 107,228	392,198 129,905	323,023 86,268	486,908 170,862	8,261,288 4,136,798
21	Other assets	4,034,966	1,867,592	3,103,502	2,713,568	2,974,692	5,571,569	33,439,423
22	Total liabilities	158,074,360	92,535,349	147,102,263	129,921,490	130,752,786		1,363,920,279
23 24	Accounts payable	21,249,239	7,799,702 8,100,216	7,845,179	5,731,356 7,357,862	5,667,940 7,164,320 60,282,866	9,517,305 11,486,134	53,304,953 66,871,715
25 26	Other current liabilities	23,717,551	35,377,799 785,402	73,612,312	66,978,983 410,743	60,282,866 467,920	86,168,469 635,563	441,713,685 4,336,265
27 28	Loans from stockholders Mortgages, notes, and bonds payable in one year or more Other liabilities	27,914,054	11,363,822	14,253,012	12,712,985	14,293,740 8,651,418	25,931,812 16,421,265	180,718,165
29			3,926,433 6,946,445	6,290,321 8,418,015	6,762,385 6,568,155	7,473,434	13,626,211	211,430,795 97,233,053
30 31	Capital stock Paid-in or capital surplus Retained carnings, appropriated	8,780,993	5,583,278 517,505	8,911,800 1,009,415	9,137,126 827,627	11,692,096	18,804,970 1,815,388	109,886,691 9,178,178
32	Retained earnings, unappropriated	29.583.981	12,629,276	16,402,595	13,774,111	14,840,458	27,446,293	192,209,254
33	Less: Cost of treasury stock	1,494,778	494,529	505,964	339,843	553,665	920,281	2,962,475
34	Total receipts	226,259,010	80,571,727	86,743,562	67,372,432	68,450,798	111,192,721	611,154,504
35	Business receipts	217,505,096	75,521,927	78,766,960	60,558,706	61,843,155	100,728,727	552,690,961
36 37	United States	318,990 72,267	434,850 119,858	705,450 267,654	528,130 232,264	417,262 206,040	589,040 334,308	2,228,077 1,801,436
38 39	Other interest	1,614,689	1,932,653 617,431	4,030,696 564,632	3,783,187 429,646	3,568,641 430,496	5,203,133 708,256	31,409,641 3,451,295
40	Royalties	1,949,594 145,3 <b>1</b> 0	74,836	151,425	139,643	193,586	254,469	1,214,995
41 42	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	725 702	10,036 304,143	10,485 454,193	10,035 367,957	14,126 420,782	11,369 840,314	83,789 4,158,849
43 144	Net gain, noncapital essets	725,792 826,383 305,193	335,195 155,230	418,236 218,557	294,976 217,885	152,654 350,030	423,778 505,553	1,043,000 3,026,641
45 46	Net gain, noncapital easets.  Dividends, domestic corporations  Other receipts.	18,874	13,099 1,052,469	27,484 1,127,790	47,445 762,558	77,412 776,614	202,907	2,503,568 7,542,252
			77,510,867	82,618,731				
<b>47</b> 48	Total deductions	219,203,330 168,110,436	58,441,336	58,767,789	64,074,433 44,161,980	64,870,322 43,319,884	104,340,768	566,424,960 363,095,415
49	Compensation of officers	4.263.961	1,120,644 403,092	1,160,659 504,164	740,173 448,498	614,967	764,573	2,054,921
50 51	RepairsBad debts	1,086,053 614,569	284,933	403,626	367,279	523,404 334,026	1,086,128 461,036	6,837,228 2,182,563
52 53	Rent paid on business property	2,198,690	745,221 1,629,528	835,473 2,076,935	695,356 1,716,821	803,358 2,045,658	1,280,850 2,876,692	7,185,507 22,296,656
53 54 55	Interest paid   Contributions or gifts	3,485,284	2,093,541 46,260	3,563,184 64,996	3,242,544 50,294	3,208,308 52,891	4,768,442 96,335	26,171,942 519,417
56	Amortization.	29,763	11,977	15,389	10,773	13,275	20,816	169,301
57 58	Depreciation. Depletion.	4,550,814 182,415	1,674,287	1,941,038	1,644,383	1,799,694	3,308,145	25,740,883
59 60	Advertising.	1.629.128	86,842 668,531	158,577 887,445	148,567 837,298	168,303 906,305	261,553 1,630,134	4,891,203 7,615,223
61	Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans	526,017	334,351 193,932	455,093 243,635	371,002 207,086	446,140 246,590	868,547 434,932	6,318,730 3,753,972
62 63	Net loss, noncapital assets	96,424 26,944,924	56,211 9,720,181	86,317 11,454,411	75,903 9,356,476	76,373 10,311,146	112,929 17,126,624	3,753,972 546,441 87,045,558
64	Total receipts less total deductions	7,055,680	3,060,860	4,124,831	3,297,999	3,580,476	6,851,953	44,729,544
65 66	Constructive taxable income from related foreign corporations	8,249 6,991,662	8,227	11,540	32,597 3,098,332	48,393	148,583	898,734
67 68	Net income.  Deficit.	9,225,588	2,949,229 3,709,472	3,868, <b>71</b> 7 4,679,683	3,662,355	3,422,829 3,952,918	6,666,228 7,263,264	43,826,842 45,575,833
69	Income subject to tax	2,233,926 8,080,082	760,243 3,388,861	810,966 4,217,089	564,023 3,235,657	530,089 3,371,971	597,036 6,300,203	1,748,991 40,958,852
70	Income tax, total	3,854,141	1,674,170	2,110,523	1,644,420	1,721,085	3,218,351	21,055,287
7 <u>1</u> 72	Surcharge Tax from recomputing prior year investment credit	334,544	147,391 3,514	185,328 5,038	144,894 3,402	151,685 3,749	285,519 6,558	1,897,031 57,434
73	Additional tax for tax preferences	10,773 382	139	541	280	416	830	411
74 75	Investment credit	113,402	49,455 1,324,514 2,085,415	64,125 1,822,319	55,860 1,509,772	72,519 1,774,263	139,550 3,587,427	1,285,113 24,056,668
76	Net income after tax	3,250,923 5,486,316	2,085,415	2,634,535	2,074,705	2,305,071	4,185,019	25,811,682
	Distributions to stockholders:							
77 78	Cash and property except own stock	1,164,781 239,988	561,739 99,042	969,5 <b>1</b> 0 176,262	956,336 171,261	1,274,249 201,872	2,807,021 353,980	22,734,934 1,330,978
			77,			,-,-	3,3,,30	-,555,710

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Note: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 7.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS [Money amounts in thousands of dollars]

=					Size of	total assets		
	Item	Total returns with net income	Zero assets	\$1 under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under
		(1)	(2)	(3)	\$100,000	\$250,000	\$500,000	\$1,000,000
		1,045,520						
1	Number of returns with net income		15,860	306,156	181,957	246,409 39,808,169	134,743 47,021,512	74,331 51,484,091
2	Total assetsCash.	2,115,137,540	_	6,964,783 1,264,590	13,211,307	4,594,048	47,021,512	3,995,601
5 6	Notes and accounts receivable.  Less: Allowance for bad debts.  Inventories: Covernment obligations.	505,856,405 15,931,322 156,550,297	- -	1,337,298 12,570 910,974	2,750,965 32,816 2,192,955	9,230,122 138,929 6,882,324	12,196,661 220,841 8,542,830	14,332,257 276,114 10,071,492
7 8 9	United States. State and local. Other current assets.	69,195,681 48,914,466	- - -	28,304 2,467 221,520	82,880 17,906 394,586	325,749 63,689 1,271,054	407,031 127,492 1,535,097	510,029 227,084 1,850,852
10 11	Loans to stockholders	3,045,955 265,266,691	-	195,956 64,004	233,884 131,692	513,869 438,121	401,952 317,662	369,777 484,703
12	Other investments	336,002,518 689,239,004	-	271,675 4,132,295	538,185 6,925,085	2,176,612 19,748,510	2,747,167 22,469,144	3,061,686 22,754,229
14	Less: Accumulated depreciation	268,111,946	-	2,214,946 21,926	3,377,890 41,571	9,454,550 84,001	10,412,355	10,441,085 160,929
15 16	Lees Accumulated depletion	5,214,514	-	10,216	26,049	23,932	56,670	96,042
17 18	Land	10.192.538	-	349,627 37,495	874 <b>,</b> 997 57 <b>,</b> 983	2,797,254 118,376	3,089,859 148,302	3,184,056 185,092
19 20	Les: Accumulated amortization.  Other assets	5,002,764 48,835,164	~ -	15,674 380,058	23,484 518,747	53,021 1,234,872	59,372 1,186,635	96,679 1,206,224
21	Total liabilities		-	6,964,783	13,211,307	39,808,169	47,021,512	51,484,091
22 23	Accounts payable	115,144,511	_	1,002,502 577,286	1,937,610 1,039,689	5,615,448 3,527,469	6,959,652 5,019,054	8,138,272 6,477,545
24	Other current lishilities	702,591,818	-	529,243	843,593	2,551,734	3,071,966	3,778,278 1,373,481
25 26	Loans from stockholders	036,407,036	-	627,728 841,361	756,878 1,897,493	1,707,934 5,729,668	7,326,040	8,300,588
27	Other liabilities		-	272,027	383,728 2,808,478	1,125,291 7,062,946	1,469,261 7,093,485	1,694,454 6,655,694
28 29	Paid-in or capital surplus	155,531,265	-	307,111	389,256	1,065,766	1,461,373	1,877,274
30 31 32	Retained earnings, appropriated. Retained earnings, unappropriated. Less: Oost of treasury stock.	13,649,044 334,428,575 8,747,227	-	20,438 864,051 153,890	32,214 3,344,682 222,314	151,882 11,844,363 574,332	189,322 13,498,843 656,999	173,642 13,696,521 681,658
33	Total receipts		7,657,597	23,603,990	31,781,844	84,865,330	96,005,069	102,469,971
34	Busineas receipta. Interest on Government obligations; United States.		6,489,601 49,964	22,795,341	30,754,219 5,320	81,981,784 25,569	92,911,477	99,261,535
35 36	State and local	2,633,769	13,122	2,627 317	295	2,603	6,268	8,577
37 38	Other interestRents	10,302,141	554,216 74,206	35,563 239,194	59,491 367,686	281,471 1,050,998	376,390 1,071,465	450,261 1,019,913
39 40	Royalties  Net short-term capital gain reduced by net long-term capital Ioss		9,216 3,298	45,376 6,938	8,680 7,473	31,019 9,850	31,893 12,026	25,863 5,672
41 42	Net long-term capital gain reduced by net short-term capital loss	7,816,653	102,252 80,475	76,221 119,996	84,480 134,419	207,501 377,149	238,395 363,725	248,183 346,521
43	Dividends. domeatic corporations	4,772,930	58,999	5,289	9,317	42,682 589	49,064 4,657	63,520 883
44	Dividends, foreign corporations	2,873,782 16,916,644	4,162 218,086	276,993	350,353	854,115	915,355	1,006,331
46	Total deductions		6,996,873	22,400,459	30,198,128	80,914,162	92,078,046	98,402,906
47 48	Cost of aalea and operations	24,777,087	4,664,743	13,492,146 2,499,568	19,828,004 2,289,587	57,232,290 4,358,348	69,356,399 3,589,354	75,964,954 2,768,218
49 50	Repaira 8ad debts	11,135,871 4,564,075	44,853 34,616	130,986 39,795	180,587 67,097	436,729 198,717	442,703 245,617	471,426 237,328
51 52	Rent paid on business property	16,978,100	87,159 169,326	766,251 596,175	821,981 779,200	1,623,199 1,843,023	1,261,382 1,876,293	1,168,535
53 54	Interest paid. Contributions or gifts.	42,058,722	551,756 3,646	111,063 2,257	201,004 6,700	658,492 23,351	868,099 33,905	1,041,348
55	Amortization.	253,662	1,046	4,627	3,278	7,664	6,290	8,768
56 57	Depreciation.  Depletion.	41,398,688 5,641,956	167,351 11,583	416,458 7,342	600,944 4,894	1,599,429 18,985	1,735,567 22,107	1,727,020 25,184
58 59	Advertising Pension, profit sharing, stock bonus, annuity plans	15,390,652 10,243,704	56,906 23,110	219,004 113,144	291,087 88,642	675,010 286,163	631,768 357,779	684,737 398,492
60	Other employee benefit plans	5,657,752	52,689	36,994	45,825	135,209	160,300	190,644
61 62	Net loss, noncapital aasets Other deductions	764,381 194,955,063	9,254 1,008,013	7,534 3,957,115	5,817 4,983,481	22,154 11,795,399	11,443 11,479,040	8,553 11,772,266
63	Total receipts less total deductions.	94,917,157	660,724	1,203,531	1,583,716	3,951,168	3,927,023 751	4,067,065 296
64	Constructive taxable income from related foreign corporations Net income (63 plus 64 minua 36)	1,149,202 93,432,590	385 647,987	1,203,214	1,583,421	(1) 3,948,565	3,921,506	4,058,784
66	Income subject to tax	81,221,098	512,351	619,333	1,069,221	2,956,661	3,085,736	3,426,425
67 68	Income tax, total	39,360,025 3,445,120	234,641 18,051	147,134 3,187	284,697 11,355	898,833 57,857	1,092,544 87,044	1,435,851
69 70	Tax from recomputing prior year investment credit	101,736 2,426	9,001 38	909	945 (1)	2,798 (1)	3,653 (1)	4,391 15
71 72	Investment credit Net income after tax (65 minus 67 plus 71)	1,908,719 55,981,284	8,004 421,350	3,560 1,059,640	9,992 1,308,716	28,195 3,077,927	36,105 2,865,067	42,908 2,665,841
73	Distributions to stockholders: Cash and property except own stock		201,530	295,428	251,253	530,780	634,701	394,248
74	Corporation's own atock	2,570,607	5,346	10,385	2,710	18,709	44,604	53,615

Table 7. -- BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS-Continued [Money amounts in thousands of dollars]

_				Size of	total assets—	Continued		
	Item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 usder \$100,000,000	\$100,000,000 under \$250,000,000	\$220,000,000
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Number of returns with net income	60,643	10,648	7,916	3,159	1,572	1,148	978
2		122,480,569	74,802,622	122,836,856	109,917,921	109,751,576	177,690,810	1,239,167,324
3 4 5 6	Notes and accounts receivable.  Less: Allowance for bad debts.  Inventories.  Investments in Government chligations.	9,047,379 34,634,723 643,890 20,696,370	5,755,878 23,781,824 623,486 7,999,637	9,029,046 37,250,347 1,581,389 8,476,514	7,274,534 29,395,416 1,611,231 6,848,015	6,179,372 24,522,000 1,526,667 7,074,821	10,210,559 38,048,303 1,815,414 13,211,056	78,470,223 278,376,489 7,447,975 63,643,309
7 8 9	United States. State and local. Other current assets.	5,059,737 1,675,794 4,304,332	6,883,847 3,333,919 1,837,673	11,260,834 7,026,034 2,674,820	8,343,827 5,687,653 2,185,102	6,683,279 4,584,780 2,341,279	9,665,825 7,029,137 4,205,858	38,955,497 39,419,726 26,092,293
10 11 12 13 14 15 16 17 18 19 20	Loans to stockholders.  Mortgage and real estate loans. Other investments. Depreciable assets. Less: Accumulated depreciation Depletable assets. Less: Accumulated depletion Land. Intangible assets (amortizable) Less: Accumulated amortization. Other assets.	9,814,061 46,584,864 20,696,981 547,740 247,422	112,677 6,820,523 6,076,899 17,319,402 7,463,795 285,333 129,010 1,477,126 121,903 52,359 1,264,631	165,181 21,417,882 9,637,549 22,436,426 9,437,088 549,444 179,442 1,876,902 206,047 80,699 2,108,428	120,393 25,040,773 11,191,189 19,441,364 7,898,560 555,623 178,846 1,336,494 239,541 103,798 2,050,432	81,272 26,522,436 15,775,118 22,365,163 8,666,630 528,390 233,847 1,202,915 188,454 50,800 2,180,241	112,744 33,560,409 28,577,007 45,683,980 17,905,357 993,014 305,043 1,763,398 413,921 144,654 4,386,067	315,912 147,306,290 246,135,370 439,378,542 160,142,709 10,605,894 3,727,995 8,185,232 8,033,565 4,074,772 29,642,433
21	Total liabilities	122,480,569	74,802,622					
22 23 24 25 26 27 28	Accounts payable.  Mortgages, notes, and bonds payable in less than one year.  Other current liabilities.  Loans from stockholders.  Mortgages, notas, and bonds payable in one year or more.  Other liabilities.  Capital stock.	16,505,553 13,624,628 20,823,434 1,907,192 16,976,369 4,794,278 12,991,073	6,145,076 5,393,655 32,338,351 499,972 6,325,019 2,567,563 5,240,078	122,836,856 5,980,694 6,538,306 67,313,698 560,423 8,807,856 4,327,478 6,721,831	109,917,921 4,600,259 5,225,434 60,337,791 231,393 8,617,573 4,916,217 5,498,390	109,751,576 4,480,767 5,218,857 53,133,050 366,138 9,844,119 7,134,341 6,049,780	177,690,810 7,555,557 8,515,145 73,895,604 495,577 19,006,802 13,995,422 12,177,099	1,239,167,324 46,223,121 59,979,050 383,975,076 4,024,585 161,734,148 203,770,558 91,029,186
29 30 31 32	Paid-in or capital aurplus Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock	5,020,791 615,879 30,406,108 1,184,736	3,695,640 439,103 12,557,207 399,042	6,416,483 844,981 15,742,254 417,148	7,176,613 685,101 12,932,794 303,644	9,700,643 677,499 13,641,956 495,574	15,767,910 1,595,227 25,525,890 839,423	102,652,405 8,223,756 180,373,906 2,818,467
33 34	Total receipts.  Business receipts.  Interest on Government obligations:	192,400,825 185,397,483	68,494,265 64,305,880	72,945,926 66,180,810	58,087,478 52,229,375	56,876,250 51,189,129	98,325,250 89,616,511	567,548,154 514,144,717
35 36 37 38 39	United States. State and local Other interest. Rents. Royaltiea.	288,615 59,904 1,360,308 1,422,248 109,729	404,159 110,533 1,662,383 430,674 57,762	654,367 240,994 3,532,396 388,720 136,015	481,333 201,837 3,356,200 292,117 110,835	370,180 163,381 3,165,557 335,110 164,324	513,411 261,581 4,389,512 559,136 215,834	2,016,369 1,564,357 28,247,757 3,050,674 1,158,095
40 41 42 43 44 45	Net short-term capital gain reduced by net long-term capital loss.  Net long-term capital gain reduced by net short-term capital loss.  Net gain, noncapital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts	19,235 630,978 600,848 286,311 17,663 2,207,503	8,035 271,159 240,240 148,090 12,088 843,262	7,371 407,203 272,489 202,533 25,943 897,085	8,027 319,692 213,287 198,084 45,703 630,988	10,689 394,326 103,944 328,919 75,102 575,589	8,226 775,176 213,211 464,994 197,648 1,110,010	76,827 4,061,087 793,071 2,915,128 2,489,098 7,030,974
46	Total deductions	183,123,582	64,682,487	68,036,564	54,255,083	52,807,900	90,948,044	521,300,558
47 48 49 50 51 52 53 54	Cost of sales and operations. Compensation of officers. Repairs. Bad debte. Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	142,578,054 3,654,060 867,118 405,249 1,726,068 3,644,904 2,373,696 109,810	49,675,130 931,084 312,420 206,569 578,528 1,320,178 1,567,050 46,190	48,918,335 973,709 414,002 317,356 643,143 1,739,311 2,857,055 63,674	37,912,707 625,963 382,446 277,425 555,841 1,461,238 2,672,710 50,189	35,747,017 515,094 420,350 266,060 604,713 1,695,861 2,616,819 52,746	61,094,690 650,135 971,428 355,165 1,043,927 2,586,625 3,773,095 96,103	334,258,846 1,811,145 6,060,823 1,913,081 6,097,373 20,946,807 22,766,535 518,819
55 56 57 58 59 60 61 62	Amortization. Depreciation. Depletion. Advertising. Pension, profit sharing, stock bonus, and annuity plans. Other employee benefit plans. Net loss, noncapital assets. Other deductions.	19,548 3,489,750 123,360 1,323,401 823,165 433,352 30,022 21,522,025	6,290 1,255,519 71,053 566,059 300,911 156,644 34,124 7,654,738	8,943 1,528,152 129,786 740,656 407,933 200,678 56,879 9,036,952	6,093 1,284,418 117,820 705,067 334,117 170,803 55,452 7,642,794	8,295 1,383,862 105,277 790,766 381,542 200,474 46,089 7,972,935	14,093 2,783,300 205,762 1,489,313 811,462 392,997 74,592 14,605,357	158,727 23,426,918 4,798,803 7,216,878 5,917,244 3,481,143 402,468 81,524,948
63 64 65 66	Total receipts less total deductions.  Constructive taxable income from related foreign corporations.  Net income (63 plus 64 minus 36).  Income subject to tax.	9,277,243 8,249 9,225,588 8,079,999	3,811,778 8,227 3,709,472 3,388,829	4,909,362 11,315 4,679,683 4,217,064	3,832,395 31,797 3,662,355 3,235,098	4,068,350 47,949 3,952,918 3,371,953	7,377,206 147,639 7,263,264 6,300,114	46,247,596 892,594 45,575,833 40,958,314
67 68 69 70	Income tax, total.  Surcharge. Tax from recomputing prior year investment credit.  Additional tax for tax preferences.	3,852,673 334,542 9,534 176	1,673,510 147,390 2,904 102	2,109,273 185,327 3,897 438	1,643,508 144,868 2,821 234	1,720,365 151,685 3,105 344	3,217,791 285,517 6,136 720	21,049,205 1,897,010 51,642 359
71 72 73	Investment credit. Net income after tax (65 minus 67 plus 71). Distributions to stockholders: Cash and property except own stock.	113,401 5,486,316 1,129,460	49,453 2,085,415	64,125 2,634,535	55,858 2,074,705	72,518 2,305,071	139,546 4,185,019	1,285,054 25,811,682
74	Cass and property except own stock. Corporation's own stock.  Lase than \$500 per return.	232,583	536,578 95,918	910,462 160,344	891,940 157,083	1,215,359 189,258	2,651,921 302,480	22,182,927 1,297,572

NOTE: Sea text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 8.-TAX AND BOOK NET INCOME, BY MAJOR INDUSTRY

[Money amounts in thousands of dollars]

	Tota	al active corp		ns		bowing net in	ncome or defic	cit after tax	per books of	accounts	
			Net income	or deficit		Net income (			h net income		
	Number of	returns	after tax (p		m-1-2	after	r tax	(per Internal Revenue		e after tax	
Major industry	Total	With net income (per Internal Revenue Code)	Net income	Deficit	Total number of returns	Per Internal Revenue Code	Per books of account	Number of returns	Per Internal Revenue Code	Per books of account	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All industries	1,658,820	1,045,520	55,981,284	13,227,936	1,511,259	37,243,646	50,059,516	983,987	48,554,319	59,106,633	
Agriculture, forestry, and fishery	31,979	18,192	397,353	271,355	27,347	91,435	129,129	16,022	336,152	358,107	
Mining	14,028	7,004	1,150,622	494,487	12,256	641,072	1,451,883	6,418	971,428	1,588,51	
Metal mining	1,314	139	273,076	190,492	844	46,713	135,827	95	121,024	188,141	
Coal mining	1,673 7,818 3,223	821 3,945 2,099	49,935 699,239 128,372	55,400 223,386 25,209	1,517 7,054 2,841	-6,302 498,052 102,609	90,214 972,879 252,963	712 3,725 1,886	41,896 684,188 124,320	97,983 1,032,060 270,327	
Contract construction	127,670	79,113	1,711,551	831,706	118,116	857,434	968,900	75,306	1,621,941	1,677,444	
Manufacturing	202,102	135,749	24,641,158	4,024,219	189,583	16,814,861	22,274,396	129,610	20,269,221	24,651,409	
Food and kindred products	16,108 101	10,725	1,998,558 392,462	403,235 3,820	15,176 97	1,563,430 315,264	1,686,182 309,448	10,168 (*)	1,866,076 (*)	1,996,494 (*)	
Textile mill products	6,908	4,627	595,799	156,556	6,521	401,147	476,852	4,503	537,734	589,307	
Apparel and other fabricated textile products Lumber and wood products, except furniture	19,060 8,901	12,542 5,625	536,175 655,794	210,209 112,710	18,051 8,204	312,709 410,891	350,114 424,330	11,938 5,276	511,601 518,866	524,476 522,138	
Furniture and fixtures	6,927 3,106	4,913 2,401	287,329 882,862	89,396 59,117	6,484 2,857	191,803 612,757	224,129 705,900	4,609 2,273	272,578 670,399	295,511 756,090	
Printing and publishing	25,817	17,842	1,181,503	242,910	23,440	820,310	991,525	16,958	1,026,233	1,160,917	
Chemicals and allied products  Petroleum refining and related industries	10,145	6,315 812	2,865,711 2,395,424	221,510 87,072	9,593 1,113	1,794,958	2,136,270 3,010,160	6,013 794	1,977,057	2,304,239 3,012,267	
Rubber and miscellaneous plastics products  Leather and leather products	5,781 2,102	3,709 1,528	549,634 148,815	67,015 41,326	5,522 2,077	484,281 105,299	547,319 118,406	3,689 1,507	543,255 145,864	601,220 154,824	
Stone, clay, and glass products	8,929 4,387	5,607 3,155	661,487	148,932 209,890	8,125 4,144	508,067 762,257	659,906 1,667,506	5,258 2,972	633,312 968,281	746,624	
transportation equipment	22,241 25,216	16,178 17,876	1,342,380 2,459,556	237,317 374,982	21,318 24,330	947,193 1,954,411	1,092,503	15,529 17,419	1,164,003	1,252,922 2,463,816	
Machinery, except electrical Electrical equipment and aupplies	11,505	6,566	1,775,447	516,747	10,945	1,149,423	1,493,380	6,357	1,588,494	1,832,332	
Motor vehicles and equipment Transportation equipment, except motor vehicles. Scientific instruments, photographic equip-	2,471 3,165	1,759 1,712	2,488,524 638,611	46,468 525,210	2,289 2,887	2,369,017 110,301	2,413,035 561,431	1,678 1,621	2,415,375 502,326	2,441,202 713,645	
ment, watches and clocks	4,636	3,254	981,701	125,901	4,282	852,881	899,132	2,996	968,326	994,472	
facturing not allocable	13,329	8,563	433,014	143,896	12,126	219,220	265,143	8,016	341,042	375,529	
Transportation, communication, electric, gas, and sanitary services	66,945	41,443	6,279,752	1,202,502	59,487	4,354,525	6,928,792	38,394	5,236,674	7,470,349	
Transportation	51,967	32,163	1,316,560	1,056,047	46,299	345,105 2,200,575	1,162,525	29,926	1,106,219 2,296,500	1,598,081 2,262,019	
Communication Electric, gas, and sanitary services	6,870 8,108	4,621 4,659	2,623,541 2,339,651	111,531 34,924	6,017 7,171	1,808,845	3,595,850	4,168 4,300	1,833,955	3,610,249	
Wholesale and retail trade	524,586	353,555	7,949,151	1,960,272	483,013	5,732,043	6,252,654	335,367	7,501,406	7,944,033	
Wholesale trade	172,149	122,702 13,967	3,390,535 360,866	709,974 90,904	161,959 18,425	2,635,931 264,613	2,859,174 298,802	118,386 13,429	3,276,313 339,125	3,478,737 373,792	
Machinery, equipment, and supplies Miscellaneous wholesale trade	25,695 126,816	17,919 90,816	470,842 2,558,827	129,425 489,645	24,123 119,411	335,658 2,035,660	361,942 2,198,430	17,199 87,758	454,355 2,482,833	471,792 2,633,153	
Retail trade	351,819	230,290	4,546,280	1,249,097	320,436	3,090,782	3,388,145	216,419	4,218,562	4,458,760	
Building materials, hardware, and farm equip-	31,715	21,886	338,068	119,110	29,171	228,216	248,256	21,157	330,860	346,570	
General merchandise stores	19,994 25,416	14,253 15,444	1,261,618 553,108	100,478 106,173	18,267 22,583	1,005,125 398,723	1,113,867 466,547	13,314 14,095	1,094,872 500,598	1,192,750 547,811	
Automotive dealers and service stations	59,109	39,184	617,875	238,594	54,785	371,323	392,690	37,437	594,615	611,666	
Apparel and accessory storesFurniture, home furnishings, and equipment	35,484	27,231	429,374	77,106	33,896	346,717	366,893	26,281	418,361	429,259	
storesEating and drinking places	32,227 65,854	20,830 35,097	266,209 398,140	114,666 279,212	28,684 57,257	154,858 130,756	171,342 152,959	19,445 31,345	257,142 372,729	264,488 387,716	
Miscellaneous retail stores	32,020	56,365	681,888	213,758	75,794	455,064	475,591	53,346	649,385	678,500	
Wholesale and retail trade not allocable	618	563	12,336	1,201	618	5,330	5,335	563	6,531	6,536	
Finance, insurance, and real estate  Banking	428,972	266,554	11,573,016	2,759,084	392,317	8,076,793 1,224,032	11,209,352 3,741,536	250,385	10,534,480	13,204,760 3,534,385	
Credit agencies other than banks Security and commodity brokers, dealers, ex-	15,130 58,957	13,706 36,195	1,583,454	535,873	14,496 53,412	305,165	1,200,246	33,607	757,288	1,418,904	
changes, and services	4,015 30,401	2,128 19,165	223,419 4,645,998	201,241	3,819 28,325	-5,758 4,387,174	21,891 3,867,499	2,052	4,548,092	4,381,166	
Insurance carriers	5,883 30,343	3,896	2,214,658	521,467	4,549 27,457	1,265,313	1,019,864	3,054 20,021	1,717,150 211,061	1,458,471	
Real estate	284,243	21,277 170,187	223,162 1,847,926	66,897 1,070,906	260,258	744,358	1,180,145	160,327	1,738,695	2,018,874	
Services	261,640	143,701	2,275,252	1,682,144	228,314	673,531	845,900	132,279	2,079,687	2,209,128	
Hotels and other lodging places	17,524 36,584 86,067	9,546 21,589 44,881	296,968 204,373 770,654	165,062 69,875 704,314	15,191 32,803 73,591	109,678 132,940 87,984	150,419 138,772 209,656	8,621 19,821 41,101	260,518 197,216 693,762	301,994 201,599 743,078	
Automobile services, and miscellaneous repair										230.76	
aervices	37,811 35,535 48,119	23,180 17,386 27,119	242,335 373,518 387,404	89,856 363,614 289,423	34,230 30,091 42,409	137,863 93,131 111,935	167,876 91,596 87,581	21,568 15,686 25,482	222,497 335,130 370,564	239,761 337,157 385,539	
Nature of business not allocable	898	209	3,429	2,167	826	1,952	-1,490	207	3,330	2,892	

Table 8. —TAX AND BOOK NET INCOME, BY MAJOR INDUSTRY—Continued
[Money amounts in thousands of dollars]

		[Mone	y amounts in t	housands of d	ollars					
			Returns showi	ng net income	or deficit a	fter tax per 1	books of acco	ount-Continu	ued	_
		h net income Revenue Cod	after tax e)—Continued		Returns withou	ut net income	after tax (	per Internal	Revenue Code	)
Major industry		deficit aftoks of accoun		Number of r Internal Rev		Deficit a	after tax		with net inco	
	Number of returns	Deficit after tax (per books of account)	Net income after tax (per Internal Revenue Code)	Without net income after tax	With deficit after tax	Per Internal Revenue Code	Per books of account	Number of returns	Net income after tax (per books of account)	Deficit after tax (per Internal Revenue Code)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	22,403	1,199,441	946,516	527,272	525,886	11,310,673	9,619,513	18,475	1,771,837	1,128,449
Agriculture, forestry, and fishery	371	4,494	2,588	11,326	11,326	244,717	239,063	292	14,579	6,294
Mining	358	1,540	2,465	5,838	5,786	330,356	240,555	476	105,467	87,028
Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining	1 - 357 -	236 - 1,304 -	90 - 2,375 -	750 805 3,329 955	750 805 3,329 903	74,311 48,198 186,136 21,711	62,552 26,149 132,899 18,955	(*) 83 324 60	(*) 18,380 75,022 1,591	(*) 14,854 51,365 853
Contract construction	1,608	18,350	14,113	42,811	42,806	764,507	719,251	867	29,057	33,783
Manufacturing	2,409	85,047	67,025	59,973	59,832	3,454,360	2,708,345	1,726	416,379	330,393
Food and kindred products	239	20,168	20,618	5,008 (*)	4,987 (*)	302,646 (*)	324,243	173	34,099	21,929
Textile mill products	(*) (*)	1,299 (*) (*)	916 (*) (*)	2,018 6,112 2,928	2,018 6,112 2,928	136,587 198,892 107,975	118,446 179,035 97,842	(*) (*)	7,290 (*) (*)	4,989 (*) (*)
Furniture and fixtures	(*)	(*)	(*)	1,875	1,858	80,775	72,260	(*)	(*) (*)	(*)
Paper and allied products Printing and publishing	84 410	2,214 3,186	931 3,276	584 6,483	584 6,483	57,642 205,923	51,341 177,456	(*) 204	11,250	(*) 16,789
Chemicals and allied products Petroleum refining and related industries	76	11,179	7,209	3,581 319	3,581 318	182,099 71,800	174,719 36,260	(*)	17,929 (*)	11,311
Rubber and miscellaneous plastics products  Leather and leather products	91	2,011 (*)	1,969 (*)	1,834 570	1,834 570	58,974 40,565	54,267 36,406	(*) (*)	(*) (*)	(*)
Stone, clay, and glass products Primary metal industries	(*) 55	(*) 6,307	(*) 2,203	2,867 1,172	2,867 1,172	125,245 206,024	95,509 101,189	(*) (*)	(*) (*)	(*) (*)
and transportation equipment	323 308 112	6,651 9,179 3,692	6,157 4,218 4,448	5,789 6,910 4,588	5,789 6,910 4,537	216,810 343,862 439,071	174,138 254,350 370,552	285 329 195	20,370 41,438 35,292	31,426 60,453 42,208
Motor vehicles and equipment	45 75	75 4,909	27	611	611 1,268	46,358 392,025	35,422 150,199	(*) (*)	(*) (*)	(*)
Scientific instrumenta, photographic equipment, watches and clocks	118	8,362	4,189 6,311	1,268	1,286	115,445	89,303	(*)	(*)	(*)
Miscellaneous manufactured products, and manufacturing not allocable	82	1,592	446	4,110	4,058	121,822	111,475	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	804	17,974	20,379	21,093	21,090	882,149	638,114	865	114,531	151,474
Transportation Communication Electric, gas, and sanitary services	485 249 70	13,599 1,786 2,589	17,546 1,189 1,644	16,373 1,849 2,871	16,369 1,849 2,871	761,114 95,925 25,110	526,636 91,251 20,227	597 (*) 170	104,679 (*) 8,417	144,760 (*) 5,238
Wholesale and retail trade	5,536	31,241	35,072	147,646	147,059	1,769,363	1,711,633	3,306	51,495	58,050
Wholesale trade	1,901 218	16,016 704	16,834 1,328	43,573 4,997	43,299 4,945	640,382 74,512	619,946 75,361	942 109	16,399 1,075	11,424
Machinery, equipment, and supplies	250 1,433	5,348	4,428	6,923 31,653	6,923 31,431	118,697 447,173	109,470 435,115	80 753	4,968 10,356	2,392
Retail trade	3,613	9,964 15,225	18,217	104,017	103,704	1,127,780	1,090,486	2,365	35,096	
Building materials, hardware, and farm equipment	221	1,066	404	8,015	8,015	102,644	100,532	236	3,284	3,054
General merchandise stores	168 290	1,735 577	4,175 1,060	4,953 8,488	4,953 8,488	89,747 101,875	80,934 87,271	112 261	3,786 6,584	
Automotive dealers and service stations  Apparel and accessory stores	576	2,344	2,598	17,348	17,348	223,292	221,646	275 280	5,014 4,056	
Furniture, home furnishings, and equipment	253	1,781	2,166		7,598	71,644	64,641			
stores Eating and drinking places	384 785	1,373 5,150	1 4.293	9,238 25,912	9,115 25,860	102,284 241,973	95,820 233,867	197 572	4,047 4,260	5,110 6,811
Miscellaneous retail stores  Wholesale and retail trade not allocable	937	1,199 (*)	1,034	22,448	22,327 (*)	194,321	205,775	432	4,065	10,498
Finance, insurance, and real estate	6,850	1,000,600				2,457,687	1,975,001	7,788	980,193	376,977
Banking	175	13,431	773,278 31,675	141,932	141,535	155,024	49,474	603	270,056	
Credit agencies other than banks Security and commodity brokers, dealers, exchanges, and services	880 96	11,546 2,672	9,827 1,131	19,805	19,643	452,123 188,896	352,978 154,605	1,528	145,866	88,768
Holding and other investment companies Insurance carriers Insurance agents, brokers, and service Real estate	1,367 155 511 3,666	394,631 547,747 1,526 29,047	157,897 551,312 630 20,806	10,186 1,494 7,437 99,931	10,122 1,491 7,437 99,783	160,918 451,837 54,552 994,337	199,931 203,065 49,473 965,475	687 272 285 4,379	80,895 312,205 11,125 155,793	5,975
Services	4,416	40,143	31,544	96,035	95,869	1,406,156	1,383,221	3,155	60,136	84,450
Hotels and other lodging places  Personal services  Business services	253 877 1,265	4,308 1,568 16,625	3,581	6,570 12,982	6,570 12,982 32,384	150,840 64,276 605,778	150,613 63,182 554,204	157 488 1,437	3,346 1,923 37,407	3,695 3,110
Automobile services and miscellaneous repair services. Amusement and recreation services. Other services.	323 345 1,352	1,013 2,732 13,897	712	12,661 14,405 16,927	12,661 14,405 16,867	84,634 241,999 258,629	78,925 244,170 292,127	286 191 596	8,053 1,341 8,066	6,318 2,835
Nature of business not allocable	(*)	(*)	(*)	618	583	1,378	4,330		-	_

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

## ACTIVE CORPORATION RETURNS

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY

, 	(Money amo	ounts in thou	sands of dolls	re)					
		e corporation		<u> </u>	Ma	jor industr	7		
	100					Mining			
Item	Number of returns	Amount	Agriculture, forestry, and fishery	Total mining	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Contract construc- tion
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	1,658,820	-	31,979	14,028	1,314	1,673	7,818	3,223	127,679
Net income (less deficit)	-	80,218,685	257,199	1,553,969	256,490	11,890	1,113,232	172,357	1,660,343
Statutory special deductions, total Dividends received deduction Deduction for dividends paid on certain public utility stock	251,898 89,524 149	5,988,036 3,155,817 20,490	86,269 10,713	201,687 84,312	84,156 50,665	19,399 11,903	79,539 19,329	18,593 2,415	200,897 22,258
Income subject to tax'	780,094		347,783	1,826,971	363,420	46,569	1,253,082	163,900	1,941,176
Income tax, total' Normal tax and surtax' Surcharge Tax from recomputing prior year investment credit	788,460 780,103 777,679 64,259	39,374,125 35,749,136 3,445,189 114,434	137,945 125,236 10,870 865	930,758 844,600 83,721 1,447	184,217 167,343 16,705 63	21,284 19,249 1,842 142	646,624 586,684 58,369 788	78,633 71,324 6,805 454 (*)	813,508 736,157 66,269 5,864 (*)
Additional tax for tax preferences	6,820	3,053	(*)	759 656,676	54 87,238	(*) 17	617 562,291	7,130	24,169
Investment credit <sup>1</sup>	258,750	1,908,788	6,744	32,924	10,311	3,929	9,245	9,439	33,010
Income tax after—		25 224 223	406 000		a.( ama	07.0/8		G3 600	750 270
Foreign tax credit only Investment credit only Foreign tax and investment credits Estimated tax payments	788,006 760,165 759,678 180,038	37,465,337 33,477,443	126,370 131,201 119,626 38,036	274,082 897,834 241,158 161,641	96,979 173,906 86,668 75,196	21,267 17,355 17,338 7,969	84,333 637,379 75,088 42,252	71,503 69,194 62,064 36,224	789,339 <b>7</b> 80,498 <b>7</b> 56,329 280,754
Credit for U.S. tax paid on nonhighway gms and lubricating oil: Number of returns Amount	32,044	33,062	7,628 2,039	1,805 1,520	89 368	158 183	533 510	1,026 459	4,960 2,751
Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations: Number of returns	211	90,130	-	1	-	-	1 100	-	5 232
Amount	_	80,439	_	3,109	_	_	3,109	_	2,72
Number of returns	1,024	1,077,316	1,230	7 14,549	11,968	Ξ	2,581	Ξ.	16 7,854
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME						//0		2 802	(1, 200
Number of returns, other than Form 1120S, with net income  Net income	894,082 894,082	90,402,184	13,064 431,428	5,801 2,014,209	138	662 61,047	3,270 1,324,436	1,731 182,337	64,397 2,138,910
Statutory special deductions, total	240,477 169,513 78,104	5,789,921 2,480,699 2,957,724 20,468	84,845 71,506 9,289	192,673 76,132 75,298	83,425 2,558 49,934	17,641 7,496 10,145	73,190 59,127 12,980	18,417 6,951 2,239	198,818 174,734 20,179
Deduction for dividends paid on certain public utility stock Western Hemisphere Trade Corporation deduction	729	331,030	4,050	41,243	30,933		1,083	9,227	3,905
Income subject to tax, total	779,898 36,930 778,290	81,208,953 4,534,006 76,674,947	347,783 40,925 306,858	1,826,971 70,992 1,755,979	363,420 28,762 334,658	46,569 4,115 42,454	1,253,082 32,500 1,220,582	163,900 5,615 158,285	1,941,176 83,501 1,857,675
Income tax, total	780,738 779,904 777,480 56,820	39,356,727 35,745,392 3,444,862 101,736	137,661 125,236 10,870 581 (*)	930,522 844,600 83,721 1,282 688	184,162 167,343 16,705 62	21,277 19,249 1,842 142 (*)	646,470 586,684 58,369 644 (*)	78,613 71,324 6,805 434 (*)	812,744 736,157 66,269 5,121 (*)
Additional tax for tax preferences	171,769	2,426	37,413	160,522	75,196	7,899	41,265	36,162	274,215
Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations Poreign dividend income resulting from foreign taxes deemed paid	190 990	74,715	1,226	3,109 14,502	11,928	-	3,109 2,574	-	232 7,854
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME									
Number of returns, other than Form 1120S, without net income	530,932	_	9,581	6,046	1,123	749	3,206	968	41,915
Deficit	520,221	12,430,683	185,501	487,953	189,157	55,281	219,032	24,483	749,789
Statutory special deduction for dividends received	11,420	198,093	1,424	9,014	731	1,758	6,349	176	2,079
Income tax, total	7,558	14,100 12,698	284 284	236 165	55 1	( <sup>3</sup> )	154 144	20 20	764 743
Additional tax for tax preferences	125	627	(*)	71	54	(*)	10	- 62	(*)
Estimated tax payments	8,269	87,342	623	1,119	-	70	987	62	6,539
Number of returns, Form 1120S, with and without net income	233,806	-	9,329	2,181	(*)	262	1,343	524	21,355
Net income: Number of returns	151,438	3,030,406	5,126 96,842	1,202 34,011	(*) (*)	159 6,236	674 12,028	368 15,209	14,716 352,375
Deficit	79,905	783,222	85,570	6,298	(*)	112	4,200	706	81,153
Income subject to tax	164	12,145	-	-	-	-	-	-	-
Income tex	164	3,298	-		- (*)	~	-	-	62
Credit for U. S. tax paid on nonhighway gas and lubricating oil	3,944	1,068	639	109	(*)	4	57	47	02
NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S  Number of returns with— Income tax, total  Normal tax and surtax Income tax efter foreign tax credit Income tax efter investment credit	788,2% 779,939 787,842 760,002	-	11,127 10,767 11,127 10,156	4,962 4,736 4,954 4,638	132 130 130 132	635 627 635 595	2,697 2,535 2,690 2,506	1,499 1,444 1,499 1,405	57,306 56,211 57,300 55,031
Income tax after foreign tax and investment credite	759,515	_	10,156	4,627	128	595	2,499	1,405	55,025
Tax from recomputing prior year investment credit, total	64,259 56,820 681 556	-	1,658 1,310 (*) (*) (*)	1,060 932 80 65	33 32 1 -	70 67 (*) (*) (*)	546 457 25 14	410 375 (*) (*) (*)	6,622 5,571 (*) (*)
Returns with normal tax and surtax	505		(*)	58	-	(*)	(*)	(*)	(*)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	[money amounts in unousands of dollars]									
					industry—Cont	inued				
Item	Total manufec- turing	Food and kindred products	Tobecco manufac- tures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	
RETURNS WITH AND WITHOUT NET INCOME	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Number of returns	202,102	16,108	101	6,908	19,060	8,901	6,927	3,106	25,817	
Net income (less deficit)  Statutory special deductions, total  Dividends received deduction  Deduction for dividends paid on certain public utility stock  Income subject to tax	41,256,747 1,949,423 1,041,830 - 42,841,059	3,392,839 110,984 42,556 - 3,660,729	786,788 14,790 9,691 - 775,957	941,027 34,424 11,614 - 1,052,498	702,212 47,771 6,672 - 793,531	835,642 19,630 3,555 - 915,201	436,724 12,337 2,523 - 492,012	1,435,189 37,391 25,780 - 1,441,573	1,873,304 104,676 44,264 1,959,930	
Income tax, total  Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	21,620,587 19,629,015 1,918,902 64,403 1,033	1,874,772 1,705,707 162,070 6,466 26	407,786 369,950 36,952 881	533,377 484,296 46,889 1,961 3	381,714 348,085 32,781 409	327,750 296,674 28,751 1,994 (*)	242,971 221,374 20,919 342	668,735 607,756 59,951 866 48	967,725 878,863 84,926 2,881 (*)	
Foreign tax credit	2,876,011 980,779	161,804 77,256	4,938 9,640	7,711 31,593	4,139 5,468	6,606 35,192	2,117 4,180	62,703 57,291	14,620 33,014	
Foreign tax credit only Investment credit only Foreign tax and investment credits Estimated tax payments Credit for U. S. tax paid on nonhighway gas and lubricating oil:	18,744,576 20,639,808 17,763,797 13,617,920	1,712,968 1,797,516 1,635,712 1,259,992	402,848 398,146 393,208 335,961	525,666 501,784 494,073 371,690	377,575 376,246 372,107 219,373	321,144 292,558 285,952 185,495	240,854 238,791 236,674 142,113	606,032 611,444 548,741 427,091	953,105 934,711 920,091 649,027	
Number of returns	8,536 14,091	851 949	16 23	213 145	(*)	1,408 777	185 126	185 664	173 77	
Number of returns Amount Foreign dividend income resulting from foreign taxes deemed paid:	162 63,942	20 2,791	1 99	2 %	3 277	(*) (*)	-	5 924	9 740	
Number of returns Amount	686 947 <b>,</b> 677	61 91,601	6 859	13 3,805	12 670	1,454	(*)	19 42 <b>,4</b> 55	24 7,676	
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME	120 (((	0.440	50	0.017	0.000	4 02 4	/ 202	2.2/2	74.062	
Number of returns, other than Form 1120S, with net income  Net income Statutory spacial deductions, total  Net operating loss carryover Dividends received deduction Deduction for dividends paid on certain public utility stock Western Hemisphere Trade Corporation deduction	118,666 44,699,718 1,909,667 645,353 1,002,074	9,889 3,760,226 99,951 63,062 31,523 - 5,366	39 790,608 14,645 5,046 9,546	9,947 1,086,533 34,040 22,810 11,230	9,988 841,040 47,570 40,820 6,471 -	4,814 898,873 19,487 15,983 3,412	4,291 504,340 12,298 9,813 2,484	2,240 1,474,794 37,323 10,431 25,712 - 1,180	14,962 2,062,096 103,559 59,777 43,147	
Income subject to tax, total.  Not long-term capital gain taxed at alternative rates Income taxed at normal tax and surtax rates Income tax, total	42,840,408 2,292,019 40,548,389 21,611,614	3,660,729 63,729 3,597,000 1,873,941	775,957 9,881 765,076 407,786	1,052,498 25,602 1,026,896 533,144	793,531 5,966 787,565 381,541	914,550 542,497 372,053 327,439	492,012 5,910 486,102 242,904	1,441,573 323,750 1,117,823 668,725	1,959,930 87,934 1,871,996 967,658	
Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	19,628,852 1,918,886 55,913 729	1,705,700 162,070 5,640	369,950 36,952 881	484,296 46,889 1,731	348,085 32,781 236	296,511 28,735 1,883 (*)	221,374 20,919 275	607,756 59,951 856 48	878,863 84,926 2,818 (*)	
Estimated tax payments Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations	13,578,429	1,256,778 2,582	335 <b>,</b> 956	369 <b>,</b> 787	217,821	184 <b>,</b> 420 (*)	141,335	425 <b>,</b> 923	647 <b>,</b> 725 740	
Foreign dividend income resulting from foreign taxes deemed paid  RETURNS. OTHER THAN FORM 1120S, WITHOUT NET INCOME	945,837	91,339	859	3,805	624	1,454	(*)	42,455	7,676	
Number of returns, other than Form 1120S, without net income	58,272	4,604	(*)	2,231	4,728	2,908	1,708	699	7,053	
Deficit	3,918,436 39,756 8,794 8,490	390,234 11,033 831 826	(*) (*) (*) (*)	155,886 384 233 230	188,550 201 173	107,863 143 132 111	85,488 39 67 67	58,977 68 10	235,104 1,117 67 63	
Tax from recomputing prior year investment credit Additional tax for tax preferences Estimated tax payments	304 39,491	3,214	(*)	1,903	1,552	(*) 1,075	778	1,168	(*) 1,302	
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME										
Number of returns, Form 1120S, with and without net income Net income: Number of returns	25,128	1,610	_	731 678	2,552	1,176	928	167	3,797 2,876	
Ammoer of returns Amount Deficit	572,454 96,989	35,017 12,170	=	10,817 437	71,208 21,486	49,347 4,715	21,713 3,841	19,502	54,051 7,739	
Income subject to tax	651 179 46	- 1	-	(3) -	=	651 179 16	- 2	(3)	=	
NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S  Number of returns with— Income tax, total.  Normal tax and surtax Income tax after foreign tax credit Income tax after investment credit Income tax after foreign tax and investment credits.  Tax from recomputing prior year investment credit, total Roturns with net income Additional tax for tax preferences, total	108,855 106,863 108,813 103,322 103,273 16,62" 14,815	8,877 8,640 8,877 8,480 8,479 2,139 1,909	42 38 42 42 42 17 -	3,876 3,788 3,876 3,717 3,717 636 552	9,113 8,932 9,113 8,832 8,832 776 630	4,617 4,502 4,617 4,442 4,442 941 829 (*)	4,036 3,971 4,036 3,974 3,974 491 425	2,066 2,056 2,066 1,877 1,877 364 354	13,172 13,009 13,168 12,030 12,025 1,821 1,679 (*) (*)	
Returns with normal tax and surtax	71 67	2 2		-	=	(*)	-	i	(*)	

## ACTIVE CORPORATION RETURNS

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

			usands of dol						
				Major i	ndustryCor	tinued			
				Manufec	turingCont	inued			
Item	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellan- eous plastice products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and eupplies
RETURNS WITH AND WITHOUT NET INCOME	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Number of returns  Net income (less deficit) Statutory special deductions, total  Dividends received deduction Deduction for dividends paid on certain public utility stock	10,145 5,230,856 139,096 71,688	1,267 3,948,667 633,839 508,711	5,781 910,365 34,502 8,826	2,102 225,490 23,186 17,075	8,929 1,019,040 58,822 20,962	4,387 2,093,786 242,816 116,322		25,216 4,379,152 90,767 33,386	11,505 2,852,254 106,574 36,166
Income subject to tax Income tax, total Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	5,304,986 2,720,358 2,470,117 239,542 10,393 (*)	3,397,646 1,724,863 1,565,901 156,379 2,226 279	918,435 467,931 424,840 41,582 1,238	241,003 121,106 110,099 10,546 398	1,085,173 539,043 489,116 47,937 1,630 (*)	2,047,052 1,015,838 920,143 90,953 4,531 (*)	1,109,920 1,009,140 97,548	4,607,304 2,358,436 2,142,192 209,432 5,869 (*)	3,251,456 1,672,530 1,517,848 149,103 4,845 (*)
Foreign tax credit Investment credit Income tax after—	320,429 133,703	1,216,963 84,548	52,276 40,185	1,324 3,105	23,953 32,558	241,346 82,534	44,515	220,674 63,858	140,295 78,976
Foreign tax credit only Investment credit only Foreign tax and investment credits Estimated tax payments	2,399,929 2,586,655 2,266,226 1,894,897	507,900 1,640,315 423,352 370,200	415,655 427,746 375,470 283,272	119,782 118,001 116,677 87,599	515,090 506,485 482,532 321,057	774,492 933,304 691,958 499,751	1,063,829	2,137,762 2,294,578 2,073,904 1,640,792	1,532,235 1,593,554 1,453,259 1,111,326
Credit for U. S. tax paid on nonhighway gas and lubricating oil:  Number of returns  Amount  Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations:	410 1,031	172 1,622	203 694	77 7	1,500 1,005	514 2,342	780 631	970 1,144	252 647
Number of returns Amount Foreign dividend income resulting from foreign taxes deemed paid:	18 22,558	5,464	2 26	1 343	3 271	2,506	16 2,885	8,052	13,899
Number of returns	127 181 <b>,</b> 553	17 84 <b>,</b> 799	18 17,155	4 391	23 15,167	29 <b>,</b> 763	55 29 <b>,</b> 532	119 125,573	73,901
Number of returns, other than Form 1120S, with net income	5,996	758	3,449	1,321	4,982	2,633	14,290	15,856	5,686
Net income Stetutory special deductions, total Net operating loss carryover Dividends received deduction Deduction for dividends paid on certain public utility stock	5,442,226 137,413 40,133 70,005	4,029,888 632,323 18,532 507,195	952,823 34,419 25,009 8,743	263,772 23,023 6,031 16,912	1,142,386 58,255 36,840 20,395	2,277,145 232,370 32,008 105,876	2,329,394 84,074 57,965 22,190	4,6%,214 90,344 46,619 32,963	3,355,714 104,866 63,274 34,458
Western Hemisphere Trade Corporation deduction	27,275 5,304,986 243,207	106,5% 3,397,646 268,243	918,435 11,327	241,003 3,106	1,020 1,085,173 56,682	94,486 2,047,052 221,262	2,246,727 75,817	10,762 4,607,304 68,780	7,134 3,251,456 101,696
Income taxed at normal tax and aurtax rates  Income tax, total  Normal tax and surtax  Surcharge  Tax from recomputing prior year investment credit  Additional tax for tax preferences	5,061,779 2,720,317 2,470,117 239,542 10,357 (*)	3,129,403 1,724,789 1,565,901 156,379 2,181 250	907,108 467,896 424,840 41,582 1,204	237,897 121,081 110,099 10,546 373	1,028,491 538,872 489,116 47,937 1,464 (*)	1,825,790 1,015,163 920,143 90,953 3,868 (*)	2,170,910 1,109,806 1,009,140 97,548 2,273 18	4,538,524 2,357,980 2,142,192 209,432 5,462 (*)	3,149,760 1,671,284 1,517,848 149,103 3,769 (*)
Estimated tax payments  Constructive taxable income from related foreign corporations:  Includable income of controlled foreign corporations.  Foreign dividend income resulting from foreign taxes deemed paid	1,892,920 22,500 181,480	369,915 5,464 84,770	282,967 26 17,155	87,009 343 391	320,107 271 14,887	497,892 2,506 29,763	686,732 2,820 29,290	1,637,094 7,786 125,421	1,104,936 13,604 73,279
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME							5,701	6,564	4,221
Number of returns, other than Form 1120S, without net income  Deficit	3,625 212,601 1,683	453 86,505 1,516	1,661 58,931 83	573 41,298 163	2,961 147,600 567	209,104 10,446	236,199 4,391	365 <b>,</b> 274 423	504,793 1,708
Income tax, total  Tax from recomputing prior year investment credit  Additional tax for tax preferences  Estimated tax payments	(*) 1,977	74 45 29 285	35 34 1 305	25 25 - 590	171 166 (*) 950	675 663 (*) 1,859	(3) 2,716	456 407 (*) 3,698	1,246 1,076 (*) 6,390
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME									
Number of returns, Form 1120S, with and without net income  Net income:  Number of returns	525 321	(*)	668	(*)	9 <b>85</b> 626	570	2,248 1,887	2,793	1,593 879
Amount Deficit	10,099	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	24,522 8,049	\\\*\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	25,415 1,161	25,856 111	76,701 1,004	57,464 9,252	12,041 10,708
Income subject to tax Income tax Credit for U. S. tax paid on conhighway gas end lubricating oil	=	=	=	=	12	2	1	12	-
NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S  Number of returns with—  Income tax, total.  Normal tax and surtax  Income tax after foreign tax credit  Income tax after investment credit  Income tax after foreign tax and investment credite.	5,351 5,310 5,345 5,216 5,210	720 699 717 694 691	3,307 3,194 3,307 3,054 3,054	1,197 1,188 1,197 1,167	4,691 4,567 4,691 4,303 4,303	2,517 2,453 2,516 2,380 2,379	13,179 13,026 13,179 12,585 12,585	15,090 14,860 15,087 14,026 14,020	4,930 4,755 4,927 4,742 4,739
Tax from recomputing prior year investment credit, total  Returne with net income Additional tax for tax preferences, total  Returns with net income Returns with normal tax and surtax	872 835 (*) (*) (*)	142 127 2 1	528 419 1 -	161 152 -	1,057 958 (*) (*) (*)	514 471 (*) (*) (*)	1,969 1,827 3 2	1,979 1,773 (*) (*) (*) (*)	711 541 (*) (*) (*)

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

			nds of dollars		ryContinued			
		Manufacturin	gContinued	12001 134440		portation, comm		ctric,
Item	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufac- turing not allocable	Total trans- portation, communication, electric, gas, and sanitary services	gas, and sanit Transportation	Communi-	Electric, gas, and samitary services
RETURNS WITH AND WITHOUT NET INCOME	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns  Net income (less deficit). Statutory special deductions, total  Dividends received deduction Deduction for dividends paid on certain public utility stock.	2,471 4,954,078 46,505 30,736	3,165 653,328 44,780 10,645	4,636 1,820,063 17,970 2,527	13,329 597,051 40,098 11,550	66,945 10,053,831 315,491 162,693	51,967 890,529 174,514 85,322	6,870 4,953,692 66,877 44,617	8,108 4,209,610 74,100 32,754
Income subject to tax Income tax, total Normal tax and surtax Surcharge	2,357,505 234,670	1,127,470 582,842 524,182 51,573	1,906,015 988,613 898,223 89,023	672,065 316,958 287,004 27,375	20,490 10,873,926 5,572,822 5,052,436 501,154	1,722,689 793,773 717,575 68,694	742 4,989,904 2,613,805 2,369,264 236,417	19,748 4,161,333 2,165,244 1,965,597 196,043
Tax from recomputing prior year investment credit Additional tax for tax preferences  Foreign tax credit	5,087 - 178,991	6,961	1,147 - 135,931	1,891 5 5,834	17,095 22 35,551	5,968 22 18,890	7,795 - 13,656	3,332
Investment credit Income tax after Foreign *ax credit only Investment credit only Foreign tax and investment credits. Estimated tax payments	85,297 2,418,328 2,512,022 2,333,031 1,821,104	42,915 554,000 539,927 511,085 442,683	24,350 852,682 964,263 828,332 684,709	9,025 311,124 307,933 302,099	5%,241 5,537,271 4,976,581 4,941,030	163,757 774,883 630,016 611,126	172,123 2,600,149 2,441,682 2,428,026	260,361 2,162,239 1,904,883 1,901,878
Credit for U. S. tax paid on noohighway gas and lubricating cil:  Number of returns  Amount  Amount taxable income from related foreign corporations:	1,621,104 159 953	220 782	77 74	180,340 146 64	2,565 10,058	373,725 2,156 8,715	1,974,152 38 68	1,630,394 370 1,275
Includable income of controlled foreign corporations: Number of returns Amount Foreign dividend income resulting from foreign taxes deemed paid:	3 965	2 193	(*) (*)	3 563	6 978	3 684	1 125	2 169
Number of returns Amount RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME	21 117,427	12 14,281	105,256	14 2,915	35 13,663	27 7,501	4,094	2,068
Number of returns, other than Form 1120S, with net income  Net income  Net income  Statutory special deductions, total  Net operating loss carryover  Dividends received deduction  Deduction for dividends paid on certain public utility stock.  Western Hemisphere Trade Corporation deduction  Income subject to tax, total  Net long-term capital gain taxed at alternative rates.  Theome taxed at normal tax and surtax rates  Income tax, total  Normal tax and surtax  Surcharge  Tax from recomputing prior year investment credit  Additional tax for tax preferences	1,549 4,989,656 46,468 15,069 30,699 700 4,944,296 42,038 4,902,258 2,596,503 2,357,505 234,670 4,271	1,661 1,171,880 1,171,880 33,716 10,386 419 1,127,470 1,080,960 579,274 524,182 51,573 3,393	3,045 1,923,867 17,845 14,258 2,402 1,185 1,906,015 31,396 1,874,619 988,579 89,023 89,023 1,113	7,272 706,243 34,873 28,157 6,325 391 672,065 56,686 615,379 316,932 287,004 27,375 1,865	35,983 11,150,550 294,666 128,658 141,890 20,468 3,650 10,863,242 335,599 10,527,643 5,568,877 5,049,765 500,931 16,047	27,632 1,860,338 153,819 86,555 64,627 2,637 1,712,005 1,87,092 1,524,913 789,856 714,904 68,471 4,948 1,948	4,052 5,096,273 66,835 20,598 44,575; 742 920 4,989,904 60,792 4,929,112 2,613,802 2,369,264 236,417 7,792	4,299 4,233,939 74,012 21,505 32,668 19,726 93 4,161,333 87,715 4,073,618 2,165,297 196,043 3,307
Estimated tax payments	1,820,131 965 117,337	434,646 193 14,281	684,291 (*) 105,244	180,044 563 2,915	3,972,386 492 13,560	368,502 198 7,398	1,973,581 125 4,094	1,630,303 169 2,068
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME Number of returns, other than Form 1120S, without met income	509	1,197	1,329	4,305	21,804	16,575	1,989	3,240
Deficit Statutory special deduction for dividends received Income tax, total Tax from recomputing prior year investment credit Additional tax for tax preferences Estimated tax payments	45,101 37 816 816 - 973	519,330 259 3,568 3,568 - 8,037	125,696 125 34 34 - 418	140,082 5,225 26 26 (3)	1,163,970 20,803 1,051 1,048 3 5,885	1,029,012 20,695 1,023 1,020 3 5,223	100,860 42 3 3 -	34,098 66 25 25 - 91
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME								
Number of returns, Form 1120S, with and without net iocome  Net income:  Number of returns  Amount  Deficit  Income subject to tax	(*) (*) (*) 551	(*) (*) (*) 2,312	261 210 22,063 171	1,753 1,292 34,678 3,788	9,157 5,458 104,732 37,481 10,684	7,760 4,530 85,215 26,012 10,684	830 567 8,947 10,668	361 10,570 801
Income tax Credit for U. S. tax paid on nonhighway gas and lubricating oil NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S Number of returns with- Income tax, total	1,391	1,434	2,633	6,615	2,894 67	2,894 67	=	
Normal tax and surtax Income tax after foreign tax credit Income tax after investment credit Income tax after foreign tax and investment credits Tax from recomputing prior year investment credit, total Returns with net income	1,383 1,390 1,381 1,380 281 273	1,408 1,432 1,398 1,395 296 272	2,633 2,607 2,632 2,580 2,579 319 295	6,478 6,597 6,405 6,386 611 475	30,757 30,367 30,753 28,272 28,263 4,541	23,600 23,357 23,596 21,513 21,504 3,259	3,313 3,283 3,313 3,081 3,080 403	3,844 3,728 3,844 3,679 3,679 880
Additional tax for tax preferences, total Returns with oet income Returns with normal tax and surtax		1 1 1		3 3	<b>4,1</b> 69 5 4 4	3,026 5 4 4	379 - - - -	764 - - -

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	[Money amoun	ts in thousand	s of dollars]					
				Major indust	ryContinued			
				Wholesale and	retail trade			
Item	Total		Wholesal	e trade			Retail trade	
1 tem	wholesale and retsil trade	Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	Total retail trade	Building materials, hardware, and farm equipment	General merchandise stores
RETURNS WITH AND WITHOUT NET INCOME	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Number of returns	524,586 10,766,271 623,042 137,144	172,149 4,802,752 262,454 72,209	19,638 476,728 45,109 11,856	25,695 642,331 31,644 5,168	126,816 3,683,693 185,701 55,185	351,819 5,946,339 360,071 64,661	31,715 363,746 19,221 2,462	19,994 2,223,491 128,020 19,719
Income subject to tax Income tax, total Normal tax and surtax Surcharge Tax from recomputing prior year investment credit	10,992,594 4,889,272 4,452,987 405,885 9,412	4,798,598 2,153,241 1,961,056 180,229 4,367	481,444 211,456 193,042 17,089 661	689,049 305,046 277,380 25,544 1,099	3,628,105 1,636,739 1,490,634 137,596 2,607	6,178,596 2,729,631 2,486,139 225,108 4,986	378,494 146,741 133,623 11,620 196	2,176,767 1,095,269 997,712 95,396 1,263
Additional tax for tax preferences	111	(*)	~	(*)	(*)	33	-	(*)
Foreign tax credit Investment credit Income tax after- Foreign tax credit only Investment credit only	178,446 111,880 4,710,826 4,777,392	135,977 31,050 2,017,264 2,122,191	3,351 4,690 208,105 206,766	2,227 4,132 302,819 300,914	130,399 22,228 1,506,340 1,614,511	42,451 80,475 2,687,180 2,649,156	1,953 1,953 146,741 144,788	38,827 32,918 1,056,442 1,062,351
Foreign tax and investment credits  Estimated tax payments  Credit for U. S. tax paid on nonhighway gas and lubricating oil:	4,598,946 2,305,125	1,986,214	203,415	298,687 126,475	1,484,112	2,606,705 1,391,011	144,788 46,486	1,023,524
Number of returns  Amount  Constructive taxable income from related foreign corporations:  Includable income of controlled foreign corporations:	3,943 1,844	2,185 973	125 80	419 187	1,641 706	1,758 843	887 44	53 85
Number of returns Amount Foreign dividend income resulting from foreign taxes deemed paid: Number of returns	(*) (*)	(*) (*)	3	- (*)	(*) (*)	(*) (*)	(*)	(*)
Amount	52,805	16,217	2,343	(*)	13,175	36,588	-	35,564
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME Number of returns, other than Form 1120S, with net income	289,586	101,939	11,780	15,431	74,728	187,236	17,150	12,705
Net income Statutory special deductions, total Net operating loss carryover Dividends received deduction Deduction for dividends paid on certain public utility stock	1	5,056,082 259,523 176,623 69,278	526,275 44,837 31,746 11,584	720,393 31,388 21,292 4,912	3,809,414 183,298 123,585 52,782	6,527,384 352,471 295,275 57,061	397,142 18,820 16,759 2,061	2,302,835 126,557 108,301 18,256
Western Hemisphere Trade Corporation deduction  Income subject to tax, total.  Net long-term capital gain taxed at alternative ratea  Income taxed at normal tax and surtax rates	10,992,248 242,408	13,622 4,798,419 119,251 4,679,168	1,507 481,410 16,324 465,086	5,184 689,049 16,202 672,847	6,931 3,627,960 86,725 3,541,235	135 6,178,429 120,815 6,057,614	378,494 10,741 367,753	2,176,767 41,367 2,135,400
Income tax, total Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	4,888,206 4,452,899 405,877 8,451	2,152,849 1,961,010 180,225 4,026 (*)	211,387 193,032 17,088 603	304,987 277,380 25,544 1,041	1,636,475 1,490,598 137,593 2,382 (*)	2,728,957 2,486,097 225,104 4,366 24	146,707 133,623 11,620 162	1,095,196 997,712 95,396 1,191 (*)
Estimated tax payments Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid.	2,290,933 (*) 52,805	904,056 (*) 16,217	96,503 - 2,343	124,790	682,763 (*) 13,175	1,383,464 (*) 36,588	46,011	709, 941 (*) 35,564
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME								
Number of returns, other than Form 1120S, without net income  Deficit	142,456 1,750,801 10,531	41,824 642,088 2,931	4,899 80,942 272	6,755 121,943 256	30,169 439,203 2,403	100,577 1,107,512 7,600	7,892 98,864 401	4,871 97,125 1,463
Income tax, total Tax from recomputing prior year investment credit Additional tax for tax preferences Estimated tax payments		3 <sup>42</sup> 3 <sup>41</sup> (*) 6,645	58 58 - 499	59 58 (*) 1,685	225 225 - 4,461	629 620 9 7,547	34 34 - 475	73 72 (*) 486
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME	00 505	09.255	0.056			(a. ana	( (7)	o las
Number of returns, Form 1120S, with and without net income  Net income:  Number of returns	92,525 63,946 1,126,168	20,756	2,956 2,187 41,299	3,509 2,488	16,081	63,997 43,037 667,423	4,735 85,680	2,415 1,545 21,061
Income subject to tax	208,500 346 95	456,302 67,544 179 50	9,904 34	51,304 7,423	363,699 50,217 145 39	140,956 167 45	20,212	3,280
Credit for U. S. tax paid on nonhighway gas and lubricating oil  NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S		79	(3)	65	14	30	12	-
Number of returns with Income tax, total	261,490 258,989 261,421 253,719 253,649	93,606 92,654 93,540 91,805 91,739	10,336 10,118 10,336 9,930 9,930	14,418 14,317 14,381 14,140 14,103	68,852 68,219 68,823 67,734 67,705	167,528 165,980 167,525 161,562 161,558	15,530 15,407 15,530 15,394 15,394	11,484 11,419 11,484 10,840 10,840
Tax from recomputing prior year investment credit, total	18,000	8,644 7,743 (*) (*) (*)	1,272 1,090	1,364 1,267 (*)	6,007 5,386 (*) (*) (*) (*)	11,642 10,239 56 52 50	1,523 1,401 - -	926 868 (*) (*) (*)

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Monay amounts in thousands of dollars]

Trong of	ounts in thousa			industry-Contin	hand		
				and retail trade			
Item			Retail trade				Wholesale
	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	and retail trade not allocable
RETURNS WITH AND WITHOUT NET INCOME	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	25,416	59,109	35,484	32,227	65,854	82,020	618
Net income (less deficit) Statutory special deductions, total Dividends received deduction Deduction for dividends paid on certain public utility stock Income subject to tax	842,341 26,376 4,922 - 860,478	655,404 42,822 7,672 - 725,892	572,193 27,796 11,118 - 552,932	260,053 19,368 1,860 - 296,570	273,577 38,733 5,650 425,852	755,534 57,735 11,258 761,611	17,180 517 274 - 15,400
Income tax, total Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	416,354 379,464 34,633 1,256 (*)	280,026 254,181 22,562 556 (*)	223,789 204,114 18,299 186	109,130 99,666 8,121 60	163,232 148,415 12,361 655 (*)	295,090 268,964 22,116 814	6,400 5,792 548 59
Foreign tax credit Investment credit Income tax after	1,313 20,948	12 3,903	43 3,864	387 620	241 8,583	1,628 7,686	18 355
Foreign tax credit only Investment credit only Foreign tax and investment credits Estimated tax paymenta	415,041 395,406 394,093 282,264	280,014 276,123 276,111 91,998	223,746 219,925 219,882 69,673	108,743 108,510 108,123 34,947	162,991 154,649 154,408 55,647	293,462 287,404 285,776 99,569	6,382 6,045 6,027 3,413
Credit for U. S. tax pald on nonhighway gas and lubricating oil:  Number of returns  Amount  Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations:	57 200	480 455	2	(*)	(*)	230 50	1 28
Number of returns  Amount Foreign dividend income resulting from foreign taxes deemed paid:			-	-	-	:	
Number of returns Amount	(*)	-	1 33	1 278	-	:	-
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME		(-0				11.100	
Number of returns, other than Form 1120S, with net income  Net income  Statutory special deductions, total  Net operating loss carryover  Dividends received deduction  Deduction for dividends pald on certain public utility stock  Western Hemisphere Trade Corporation deduction	11,994 886,719 26,311 21,454 4,857	32,678 767,691 42,340 35,150 7,190	22,379 580,820 27,664 16,678 10,986	16,626 315,643 19,094 17,508 1,586	29,214 459,363 35,403 33,083 2,320	44,490 817,171 56,282 46,342 9,805	15,938 517 243 274
Income subject to tax, total	860,478 29,115 831,363	725,873 9,151 716,722	552,932 4,296 548,636	296,570 3,266 293,304	425,704 9,340 416,364	761,611 13,539 748,072	15,400 2,342 13,056
Income tax, total  Normal tax and surtax Surcharge Tax from recomputing prior year inveatment credit Additional tax for tax preferences	416,186 379,464 34,633 1,088 (*)	279,830 254,176 22,562 365 (*)	223,726 204,114 18,299 123	109,089 99,666 8,121 19	163,140 148,378 12,357 611 (*)	295,083 268,964 22,116 807	6,400 5,792 548 59
Estimated tax payments.  Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations.  Foreign dividend income resulting from foreign taxes deemed paid	281,559	90,827	68,032 _ _ 33	34,504 - 278	54,187	98,403	3,413
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME	2 -01	26.60		10	-6		(")
Number of returns, other than Form 1120S, without net income  Deficit Statutory special deduction for dividends received	96,979 65	16,634 216,905 482	7,077 68,531 132	9,048 100,726 274	26,312 236,118 3,330	192,264	(*)
Income tax, total	168 168	191 191	63 63	41 41	52 44	7 7	_
Additional tax for tax preferences  Estimated tax payments  RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND	705	1,171	1,641	443	1,460	1,166	1
Number of returns, Form 1120S, with and without net income	5,136	9,793	6,028	6,553	10,327	17,071	(*)
Net income: Number of returns Amount	3,449 61,627	6,503 126,116	4,851 68,416	4,203 59,035	5,881 93,374	11,870 152,114	(*)
Deficit  Income subject to tax Income tax Credit for U. S. tax paid on nonhighway gas and lubricating oil	9,026	21,498 19 5 2	8,512	13,899	43,042 148 40	21,487	
NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 11205							
Number of returns with Income tax, total Normal tax and surtax Income tax after foreign tax credit Income tax after investment credit Income tax after foreign tax and investment credits	9,840 9,836	29,878 29,331 29,878 29,091 29,091	20,893 20,760 20,893 20,434 20,434	15,454 15,253 15,454 15,281	24,673 24,568 24,673 22,568 22,568		356 356 356 352 352
Tax from recomputing prior year investment credit, total Returns with net income Additional tax for tax preferences, total Returns with net income Returns with normal tax and surtax	1,022 918 (*) (*) (*)	2,637 2,157 (*) (*) (*)	587 455 1 1	988 788 - -	1,461 1,363 (*) (*) (*)	2,497 2,289 - -	18 18

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS CORPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	[money amoun	ts in thousand	is of dollars)					
				Major industr	y-Continued			
			Fins	ance, insurance	, and real est	tate		
Item	Total finance, insurance, and real estate	Banking	Credit agencise other than banka	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Iosurance carriers	Insurance agents, brokers, and service	Real estate
RETURNS WITH AND WITHOUT NET INCOME	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns  Net income (less deficit)  Statutory special deductions, total  Dividends received deductioc  Deduction for dividends peid on certain public utility stock.  Income subject to tax'	428,972 13,014,453 2,317,556 1,628,027 - 9,759,793	15,130 2,600,245 176,546 114,096 - 2,638,439	58,957 790,694 106,364 47,515 1,154,919	4,015 180,400 21,627 15,005 - 326,666	30,401 4,677,585 700,047 653,991 616,640	5,883 3,081,707 893,002 714,200 2,795,791	30,343 240,729 29,538 13,094 - 223,189	284,243 1,443,093 390,432 70,126 - 2,004,149
Income tax, total	4,292,383 3,894,898 368,549 10,312 881	1,255,175 1,139,189 113,251 2,334 165	506,952 456,390 42,853 5,318 417	160,073 145,468 14,322 246	207,970 188,664 17,538 395 67	1,402,339 1,273,745 127,123 1,269	85,190 77,667 6,322 186	674,684 613,775 47,140 564 224
Foreign tax credit'	175,664 91,862	77,762 51,242	7,409 14,784	994 1,851	20,922 825	67,478 13,823	412 726	687 8,611
Income tax after Foreign tax credit only Investment credit only Foreign tax and investment credits Estimated tax payments	4,116,719 4,200,521 4,024,857 2,471,291	1,177,413 1,203,933 1,126,171 705,773	499,543 492,168 484,759 259,348	159,079 158,222 157,228 121,982	187,048 207,145 186,223 84,998	1,334,861 1,388,516 1,321,038 1,091,750	84,778 84,464 84,052 36,363	673,997 666,073 665,386 171,077
Gredit for U. S. tax paid on nonhighway gas and lubricating oil:  Number of returns  Amount  Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations:	753 322	49 58	74 18	(*)	69 106	30 28	(*)	484 71
Number of returns	17 6,401	3 228		5,356	(*) (*)	3 369	-	Ξ.
Foreign dividend income resulting from foreign taxes deemed paid:  Amount  Amount	134 24,690	14 5,744	6 1,1%	7 297	78 15,708	1,231	1 88	25 426
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME			0	2.000	70 (1)	2 422	16 052	161 221
Number of returns, other than Form 1120S, with net income  Net income  Statutory epecial deductions, total  Net operating loss carryover  Dividends received deduction  Deduction for dividends paid on certain public utility stock.  Western Hemisphere Trade Corporation deduction	249,478 15,447,839 2,208,215 688,910 1,518,686 619	13,703 2,786,795 157,566 62,450 95,116	34,554 1,255,261 102,932 58,635 44,083	1,768 342,562 16,903 6,622 10,281	18,646 4,837,618 686,875 45,967 640,819	3,433 3,596,635 830,583 178,639 651,781	16,053 252,360 28,958 16,291 12,514	161,321 2,376,608 384,398 320,306 64,092
Income subject to tax, total  Net long-term capital gain taxed at alternative rates Income taxed at cormal tax and surtax rates	9,757,620 1,331,949 8,425,671	2,637,783 235,723 2,402,060	1,154,879 107,932 1,046,947	326,666 26,603 300,063	616,289 364,959 251,330	2,794,738 253,962 2,540,776	223,189 7,923 215,266	2,004,076 334,847 1,669,229
Income tax, total	4,290,949 3,894,076 368,469 9,864 800	1,254,833 1,138,944 113,228 2,271 159	506,897 456,377 42,852 5,311 383	159,851 145,468 14,322 31 1	207,869 188,571 17,530 395 67	1,401,723 1,273,292 127,077 1,150	85,190 77,667 6,322 186	674,586 613,757 47,138 520 190
Estimated tax payments Constructive taxable income from related foreign corporations: Iccludable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid.	2,457,072 6,306 24,512	703,016 218 5,740	255,958  1,196	120,629 5,320 179	84,473 (*) 15,652	1,088,384 369 1,231	36,144   - 88	168,468 - 426
Number of returns, other than Form 1120S, without net income  Deficit Statutory special deduction for dividende received	150,884 2,659,010 109,341	1,427 186,866 18,980	21,934 530,826 3,432		10,673 172,050 13,172	1,935 520,036 62,419	7,585 56,574 580	105,650 992,489 6,034
Income tax, total  Tax from recomputing prior year invastment credit  Additional tax for tax preferences  Estimated tax payments	1,304 448 81 14,219	342 63 6 2,757	41 7 34 3,390	7	(3) 5 - 525	616 119 3,366	(3) (3) - 219	78 44 34 2,609
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME  Number of returns, Form 1120S, with and without net income	28,606	2	2,468	567	1,081	514	6,704	17,270
Net income: Number of returns Amount Deficit	17,071 324,463 98,839	2 316	1,642 71,265 5,006	360 38,857 850	518 15,520 3,503	461 5,926 818	5,224 55,266 10,323	8,864 137,313 78,339
Income subject to tax	464 130	-	40 14 -		351 % -	=	-	73 20
NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S  Number of returns with—								
Income tax, total Normal tax and surtax Income tax after foreign tax credit Income tax after investment credit Income tax after investment ax and investment credits	214,405 213,481 214,150 212,239 211,980	13,157 13,065 13,156 12,970 12,968	29,571 29,813 29,669 29,652	1,441 1,443 1,442 1,424	15,617 15,540 15,403 15,564 15,350	2,668 2,616 2,665 2,663 2,659	14,899 14,832 14,897 14,623 14,620	136,772 136,415 136,772 135,309 135,308
Tax from recomputing prior year investment credit, total  Returns with net income Additional tax for tax preferences, total  Returns with net income Returns with normal tax and surtax	6,692 5,965 313 278 245	1,623 1,545 18 16 15	1,264 131 119	127 3 1	338 288 25 25 24	265 230 - - -	563 496 - -	2,263 2,015 136 117 92

Table 9.—TAX ITEMS: NUMBER OF RETURNS, NET INCOME OR DEFICIT, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, SELECTED INCOME TAX, CREDIT, AND PAYMENT ITEMS, CONSTRUCTIVE FOREIGN INCOME, SMALL BUSINESS COMPORATION (FORM 1120S) INCOME AND TAX, AND NUMBER OF RETURNS BY TYPE OF TAX, BY MAJOR INDUSTRY—Continued

	[Money amoun	ts in thousand	of dollars					
			Major	industry—Cont	inued			
				Services				
Item	Total services	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	Nature of business not allocable
RETURNS WITH AND WITHOUT NET INCOME	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	261,640	17,524	36,584	86,067	37,811	35,535	48,119	898
Net income (less deficit) Statutory special deductions, total Dividends received deduction Deduction for dividends paid on certain public utility stock	1,653,105 292,794 68,840	257,678 40,149 9,456	213,418 15,448 2,707	495,444 89,210 32,636	225,709 26,101 2,078	197,033 71,342 17,741	263,823 50,544 4,222	2,767 877 -
Income subject to tax  Income tax, total  Normal tax and surtax  Surcharge  Tax from recomputing prior year investment credit  Additional tax for tax preferences	2,635,724 1,115,242 1,012,363 89,697 5,031 207	300,505 133,417 120,946 11,106 806 (*)	211,338 82,952 75,283 6,094 218	1,020,839 450,046 407,905 37,128 2,300 (*)		445,902 193,688 176,724 15,984 379 31	424,255 169,831 154,633 13,448 661 (*)	3,781 1,608 1,444 142 5 -
Foreign tax credit Investment credit Income tax after— Foreign tax credit only Investment credit only	29,802 55,245 1,085,440 1,059,997	8,056 7,645 125,361 125,772	241 4,032 82,711 78,920	14,796 20,942 435,250 429,104	112 12,078 85,196 73,230	4,147 6,559 189,541 187,129	2,450 3,989 167,381 165,842	1,608 1,505
Forsign tax and investment credits	1,030,195 485,967	117,716 64,344	78,679 37,212	414,308 218,141	73,118	182,982 95,607	163,392 49,314 283	1,505 454 2
Number of returns Amount Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations: Number of returns	1,852 429 (*)	105 27	\ <del>``</del> }	644 153 (*)	80 72	723 83. (*)	(*) (*)	8
Amount  Foreign dividend income resulting from foreign taxes deemed paid:  Number of returns  Amount	(*) (*) 58 14,848	- 3 4,489	1 42	(*) (*) 44 8,391	- 1 40	(*) (*) 4 581	(*) 5 1,305	-
RETURNS, OTHER THAN FORM 1120S, WITH NET INCOME								
Number of returns, other than Form 1120S, with net income	116,903		16,892	37,349		14,808	21,165	206
Net income Statutory special deductions, total Net operating loss carryover Dividends received deduction Deduction for dividends paid on certain public utility stock	2,915,450 287,649 222,388 63,695	38,106 30,471 7,413	226,557 15,381 12,741 2,640	31,686	-	511,484 69,829 53,174 16,228	474,195 50,037 45,740 3,715	4,676 877 877 - -
Western Hemisphere Trade Corporation deduction  Income subject to tax, total  Net long-term capital gain taxed at alternative rates  Income taxed at normal tax and surtax rates	1,566 2,635,724 136,589 2,499,135	222 300,505 30,427 270,078	211,338 2,318 209,020	209 1,020,839 37,099 983,740	12,107	427 445,902 43,228 402,674	582 424,255 11,410 412,845	3,781 24: 3,757
Income tax, total  Normal tax and surtax Surcharge Tax from recomputing prior year investment credit Additional tax for tax preferences	1,114,546 1,012,363 89,697	133,316 120,946 11,106	82,931 75,283 6,094 197	449,636 407,905 37,128 2,000 (*)	85,187 76,872 5,937	193,664 176,724 15,984 372 (*)	169,812 154,633 13,448 649 (*)	1,608 1,444 142 5
Estimated tax payments Constructive taxable income from related foreign corporations: Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid.	480,693 (*) 14,191	63,166 <u>-</u> 4,489	36,998 _ 42	216,004 (*) 8,391	-	95,406 - 125	47,939 (*) 1,104	454 - -
RETURNS, OTHER THAN FORM 1120S, WITHOUT NET INCOME								
Number of returns, other than Form 1120S, without net income  Deficit	99,422 1,514,124 5,145	6,495 135,871 2,043	12,086 58,629 67	35,212 649,658 950	80,298	15,630 323,365 1,513	17,670 266,303 507	535 1,099
Income tax, total Tax from recomputing prior year investment credit Additional tax for tax preferences Estimated tax payments	696 559 137 5,274	(*)	21 21 214		(*)	24 7 17 201	19 12 (*) 1,375	=
RETURNS OF SMALL BUSINESS CORPORATIONS, FORM 1120S, WITH AND WITHOUT NET INCOME					i			
Number of returns, Form 1120S, with and without ast income  Net income:  Number of returns	45,308 26,792		7,604 4,696	-		5,095 2,577	9,280 5,950	(*) (*)
Amount Deficit Income subject to tax Locome tax	419,103 167,324 -	86,046 29,090 -	56,715	92,042 54,246	56,129	49,139 40,225	79,032 23,101	(*) (*) (*) - (*)
Credit for U. S. tax paid on conhighway gas and lubricating oil  NUMBER OF RETURNS WITH INCOME TAX, OTHER THAN FORM 1120S	36	(5)	-	34	_	1	1	(*)
Number of returns with— Income tax, total Normal tax and surtax Income tax after foreign tax credit Income tax after investment credit Income tax after foreign tax and investment credits	98,373 99,173 92,471 92,388	5,712 5,711	12,604	30,005 30,001		11,627 11,578 11,587 10,643 10,604	18,473 18,315 18,449 17,680 17,641	153 153 153 153 153 153
Tax from recomputing prior year investment credit, total Returns with net income Additional tax for tax preferences, total Returns with net income Returns with normal tax and surtax	6,057	(*)	1,011 928 - -	2,410 2,172 (*) (*) (*)	925 839 (*) –	600 554 4 2 2	1,361 1,229 (*) (*) (*)	1 - -

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the date are included in the appropriate totals.

1The following amounts were reported on returns without net income by 36 life insurance companies and banks with life insurance departments taxable under special provisions of the Internal Revenue Code: income subject to tax, \$1,709,000; total income tax, \$791,000; foreign tax credit, \$5,000; investment credit, \$69,000.

2Includes income tax reported on returns of a few mutual savings banks, regulated investment companies or real estate investment trusts not eligible for alternative tax but with capital gains taxed at 25 percent under special provisions of the Internal Revenue Code. Such capital gains were not evailable from the return form and therefore were not included in income subject to tax.

3Less than \$500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Number of returns may not add to totals because of rounding.

Table 10.—INCOME, SPECIAL DEDUCTION, TAX AND TAXPAYMENT ITEMS, BY TAX STATUS, BY ACCOUNTING PERIOD [Modey amounts in thousands of dollars]

'			Returns wi	th normal tax	, aurtax, and	aurcharge befo	re foreign tax	and investmen	t credita	
Accounting period ended	Total number of active corporation returns other than Form 1120S	Number of returns	Total receipts	Net long- term capital gaio reduced by net short-term capital	Dividenda received from domestic corporations	Selected i  Dividenda received from foreign corporations which qualified for an 85 or 100 percent	Interest received on State and local Government obli-	Includable income of Controlled Foreign Corporations	Foreign dividend income reaulting from foreign taxes	Total receipts less total deductions
				loas		deduction	gations		deemed paid	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	(1) (2) (3) (4) (5) (6  1,425,014 779,939 1,338,466,966 5,109,554 3,140,358 141 1,331,074 740,835 1,314,705,201 4,978,235 3,071,220 588,544 324,656 818,660,836 3,777,462 2,634,041 1,000,000 1,000,000 1,000,000 1,000,000				2,921	2,471,753	73,855	1,073,783	86,313,503	
Annual returns, total	1,331,074	740,835	1,314,705,201	4,978,235	3,071,220	2,903	2,422,255	73,753	1,071,783	84,664,930
December 1969	1,331,074 740,835 1,314,705,201 4,978,235 3,071,220 2,9 588,544 324,656 818,660,836 3,777,462 2,634,041 2,1 1. 742,531 416,179 496,044,365 1,200,773 437,179 7 51,914 28,840 30,195,416 72,185 15,947 53,870 29,992 31,160,975 157,567 30,946 (¹) 99,727 57,096 64,074,262 176,803 72,486 56,530 32,877 47,143,575 133,466 56,083 37,036 20,659 27,274,170 78,779 35,730 (¹) 43,565 26,176 64,211,672 72,246 33,716 45,088 24,019 31,844,824 53,669 15,651				2,175	2,345,289	61,642	931,607	61,130,726	
Noncalendar year, total	742,531	416,179	496,044,365	1,200,773	437,179	728	76,966	12,111	140,176	23,534,204
July 1969	53,870 99,727 56,530	29,992 57,096 32,877	31,160,975 64,074,262 47,143,575	157,567 176,803 133,466	30,946 72,486 56,083	35 17	3,612 2,672 13,038 5,614 3,798	69 145 3,289 3,151 296	9,978 3,858 26,824 23,803 3,973	1,489,880 1,593,313 3,362,291 2,193,208 1,489,905
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	45,088 95,931 58,190 54,366	24,019 52,708 30,537 29,210	31,844,824 53,884,057 30,183,843 28,812,518	53,609 143,061 83,575 52,581	15,651 40,790 17,630 17,335	(¹) 119 527	3,414 4,312 6,550 3,142 4,055 26,759	148 21 1,012 1,085 2,895	6,891 6,770 13,063 14,640 1,314 29,062	2,849,864 1,222,986 2,467,579 1,503,810 1,123,218 4,238,150
Part year returns, total	93,925	39,104	23,761,765	131,319	69,138	18	49,498	102	2,000	1,648,573
July 1969. August 1969. September 1969. October 1969. November 1969.	3,804 4,749 10,124 6,729 5,602 23,814	1,493 2,061 4,686 2,797 2,214 8,687	1,446,700 1,726,546 2,873,881 1,979,068 1,311,525 6,500,722	8,484 11,808 17,825 8,183 2,032 57,818	4,571 4,798 1,711 512 1,133 47,274	(¹) 10 - - 5	4,701 1,575 5,711 1,851 1,085 27,770	- - - 102	32 1,140 18 116 32	103,025 108,013 199,692 117,137 98,191 485,890
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	5,095 4,904 8,055 5,012 4,633 11,405	2,533 2,275 3,071 2,264 1,912 5,110	1,177,173 797,710 1,160,095 1,136,644 1,440,862 2,210,839	544 2,876 3,433 1,618 3,054 13,644	40 978 427 641 498 6,555	- - - - 3	90 260 948 2,297 2,153 1,057	-	8 - 4 - - 650	61,681 76,534 78,104 71,579 86,080 162,647

		<del> </del>					<del></del>					
			Returns	with norma	l tax, aurt	ax, and sur	charge befo	re foreign	tax and inve	atment credi	tsContinue	1
	Net i	ncome or def	icit		St	atutory ape	cial deduct	ions		Incom	e subject to	tax
Accounting period ended						Dividenda deduc	received tion	Deduction			Net	
	Total	Net income	Deficit	Total	Net operating loss carryover	Total	Intragroup domeatic dividenda qualifying for 100 percent deduction	dividenda paid on certain public utility stock	Western Hemisphere Trade Corporation deduction	Total	long-term capital gain taxed at alternative ratea	Income taxed at normal tax and aurtax rates
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	84,989,388	85,021,319									76,676,656	
Annual returns, total		11 83,417,217 29,006 3,625,937 842,835 2,434,037 387,105 20,426 328,63					328,639	79,701,185	4,416,903	75,284,282		
Oecember 1969     59,778,686     59,803,652     24,966     2,828,634     431,310     2,062,765     295,578     20,2       Noncalendar year, total     23,609,525     23,613,565     4,040     797,303     411,525     371,272     91,527       July 1969     1,496,315     1,496,315     -     40,138     24,587     13,635     2,506		20,220	314,339	56,941,990	3,475,576	53,466,414						
Noncalendar year, total 23,609,525 23,613,565 4,040 797,303 411,525 371,272 91,527  July 1969		206	,	22,759,195	941,327	21,817,868						
			179 3,861					167 30 9	1,916 1,477 2,051 2,109 1,576	1,456,944 1,497,912 3,249,142 2,133,343 1,428,550	55,172 105,800 150,133 105,505 60,308	1,401,772 1,392,112 3,099,009 2,027,838 1,368,242
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	2,853,489 1,225,465 2,475,104 1,515,308 1,121,562 4,243,348	2,853,489 1,225,465 2,475,104 1,515,308 1,121,562 4,243,348	-	63,260 36,457 91,416 39,114 40,656 163,984	35,905 21,562 56,970 23,841 25,279 70,553	27,198 13,450 34,135 14,687 15,044 91,092	1,176 2,116 1,959 1,535 2,072 43,593	:	157 1,445 311 586 333 2,339	2,790,296 1,190,765 2,369,817 1,477,671 1,080,397 4,084,358	64,855 39,159 112,686 70,877 33,157 143,675	2,725,441 1,151,606 2,257,131 1,406,794 1,047,240 3,940,683
Part year returns, total	1,601,177	1,604,102	2,925	97,086	33,714	61,960	24,751	7	1,405	1,509,477	117,103	1,392,374
July 1969. August 1969. September 1969. October 1969. November 1969.	98,356 106,438 195,121 115,304 97,324 458,152	98,356 106,438 195,213 118,137 97,324 458,152	- 92 2,833 -	6,009 9,525 5,317 3,404 3,064 54,208	1,568 5,369 3,499 2,959 2,138 11,368	3,918 4,156 1,535 425 926 42,611	750 480 501 - 17,605	-	523 - 283 20 - 229	92,479 96,958 190,580 115,386 94,266 404,809	8,426 10,327 10,206 8,174 1,738 55,034	84,053 86,631 180,374 107,212 92,528 349,775
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	61,599 76,274 77,160 69,282 83,927 162,240	61,599 76,274 77,160 69,282 83,927 162,240	-	322 1,844 2,675 823 2,416 7,479	288 1,009 2,310 288 1,629 1,289	34 835. 365 528 437 6,190	191 5,224	- - 7 -	350	61,257 74,459 74,519 68,508 81,538 154,718	313 2,747 2,900 1,611 2,326 13,301	60,944 71,712 71,619 66,897 79,212 141,417

Table 10.—INCOME, SPECIAL DEDUCTION, TAX AND TAXPAYMENT ITEMS, BY TAX STATUS, BY ACCOUNTING PERIOD—Continued [Money amounts in thousands of dollars]

		Re	turns with no	ormal tax, su	urtax, and s	urchar	ge before	foreign	tax and	investmen	t cre	ditsCont	inued	
					Income tax									
			Norma	l tax, surta	x, and surch	arge								
Accounting period ended				Addit	tional tax u			Tax	from					Total income tax
Appending period same					group p			reco	omput-	Additiona		Foreign	Trucotment	aftar for-
	Total	Total	Surchar	rge	For re		For mult	Thre A	prior	tax for		tax credit	Investment credit	aign tax
				Total	sur		exempti	ons I Inve		preferenc	es			and investment
					exemp		under		credit					credita
		-			sectio	1561	section :	D02						
	(23)	(24)	(25)	(26	) (2	7)	(28)	) (	29)	(30)		(31)	(32)	(33)
Total	39,351,490	39,253,	340 3,444,	.931 135	,944 1	6,968	118,	976	96,198	1,95	2 :	3,987,894	1,908,788	33,454,808
Annual returns, total	38,680,058	38,586,	243 3,389,	841 126	,277 1	5,078	111,	199	91,908	1,90	7 :	3,981,247	1,886,498	32,812,313
December 1969	28,243,04	7 28,177,9	956 2,539,	.884 50	,477	7,493	42,	.984	65,091			3,715,052	1,488,530	23,039,465
Noncalendar year, total	10,437,01	10,408,	287 849,	957 75	5,800	7,585	68,	215	26,817	1,90	7	266,195	397,968	9,772,848
July 1969	668,76				,027	358		669	1,930		-	14,342	37,791	616,629
August 1969	676,79' 1,504,628				,226 ,895	559 973		922	2,813		-	8,555	33,071	635,171
October 1969	1,000,450	997,	230 88,	754 5	,939	753		186	3,220		-	47,005 54,465	93,086 50,405	1,364,537 895,580
November 1969	671,366		1	1	3,906	738		168	1,891		-	13,655	25,323	632,388
January 1970	1,361,560				,044	428 477		487 567	1,788 945	4		11,260 10,517	36,385 15,929	1,313,915 513,793
March 1970	1,050,992	2 1,047,9	919 80,	807	,622	643	7,	979	2,763	31	.0	26,109	32,472	992,411
April 1970	656,426 473,269			681 5 039 4	,805 ,112	783 389		723	1,291 650	17 21		19,407 3,522	12,046 8,989	624,973 460,756
June 1970	1,832,524					1,484		824	4,461	1,13		57,358	52,471	1,722,695
Part year returns, total	671,432	2 667,0	097 55,	090 9	,667	1,890	7,	777	4,290	4	5	6,647	22,290	642,495
July 1969	42,296			781	523	219		304	143		-	1,183	1,451	39,662
August 1969	42,532 88,294		448 3,	789	753	27		726	84		-	110	1,925	40,497
September 1969	51,791			506 571	832 477	281 48		551 429	1,372		-	1,490 90 !	3,118 1,859	83,686 49,842
November 1969	43,672	2 43,5	542 3,	807	683	190		493	130		-	151	856	42,665
January 1970	180,306 26,421	1		735   2 994	614	399 49		815	828		-	668	8,359	171,279
February 1970	33,247			390	602	76		565 526	203 264		-	14 1,513	412 294	25,995 31,440
March 1970	31,793 28,796		595 2,	246	552 506	55 129		497	191		7	221	796	30,776
April 1970 May 1970	36,698		2,	073 460	605	190		376 415	195 270	1	-	117 150	484 963	28,195 35,585
June 1970	65,586	65,2	201 4,	738 1	.,306	226	1,	080	359	2	6	940	1,773	62,873
		,												
		Pot	umno with no	med tex en	mtau and a		1 - C	C						
			urns with no	rmal tax, au	rtax, and s	rcharg	ge before	foreign t	ax and i	investmen	t cred	litsConti	nued	
	Normal tax	, surtax,		rmal tax, au	rtax, and s	rcharg	ge before	foreign t		investment overpaym		litsConti	nued	
	and aurcha foreign	, surtax, irge after tax and	Credit for		Payments			foreign t				To ba		
Accounting period ended	and aurcha foreign	, surtax, irge after	Credit for U.S. tax paid on	Estimated	Payments with	Ts	ax due	foreign t				To ba	Investment	
Accounting period ended	and aurcha foreign	, surtax, irge after tax and	Credit for U.S. tax		Payments with application	Ta				overpaym		To be partially credited and	Investment	investment
Accounting period ended	and aurobs foreign investmen	, surtax, irge after tax and	Credit for U.S. tax paid on uonhighway gas and luoricating	Estimated tax	Payments with application for extension of	Ta at of	ax due	foreign t	Tax	overpayme e To	ent	To be partially cradited and partially	Investment	
Accounting period ended	and auroba foreign investmen	r, surtax, arge after tax and at credits	Credit for U.S. tax paid on conhighway gas and	Estimated tax	Payments with application	Ta at of	ax due		Tax To b	overpayme e To	ent	To be partially credited and partially rafunded, or not	Investment	investment
Accounting period ended	and aurobe foreign investmer Number of returns	x, surtax, urge after tax and ut credits  Amount	Credit for U.S. tax paid on conhighway gas and luoricating oil	Estimated tax payments	Payments with applicatio for exten sion of filing tim	Ta at of	ax due ; time filing	Total	Tax  To b	e To	be unded	To be partially credited and partially refunded, or not stated	Investment credit carryover	investment credit
Accounting period ended	and aurobs foreign investmen	r, surtax, arge after tax and at credits	Credit for U.S. tax paid on uonhighway gas and luoricating	Estimated tax	Payments with application for extension of	Ta at of	ax due		Tax To b	e To	ent	To be partially credited and partially rafunded, or not	Investment	investment
Accounting period ended	and aurobe foreign investmer Number of returns (34)	x, surtax, urge after tax and ut credits  Amount	Credit for U.S. tax paid on conhighway gas and luoricating oil	Estimated tax payments	Payments with applicatio for exten sion of filing tim	Tas at of	ax due time filing (39)	Total	To b credi	e To ref	be unded	To be partially cradited and partially rafunded, or not stated (43)	Investment credit carryover	investment credit
Total	and aurobe foreign investmer Number of returns (34)	Amount (35) 33,356,658	Credit for U.S. tax paid on conhighway gas and luoricating oil (36)	Estimated tax payments (37) 23,245,321	Payments with application for extension of filing tim (38)	Tas at of e	ax due; time filing (39)	Total (40) 1,105,003	Tax  To b credi	e To ref	be unded	To be partially credited and partially refunded, or not stated (43)	Investment credit carryover (44)	investment credit (45) 832,152
Total	and aurche foreign investmer Number of returns (34) 747,489 710,671	Amount (35) 33,356,658 32,718,498	Credit for U.S. tax paid on conhighway gas and luoricating oil (36) 26,759	Estimated tax payments	Payments with application for extension of filing time (38) 5,357,29	Tans at - of e ( ) 5,9	(39) (25,814)	Total (40) 1,105,003 1,054,910	Tax  To b credi  (41)  521,:	e To ref	be unded 42) 6,279 2,894	To be partially cradited and partially refunded, or not stated (43)	Investment credit carryover (44)  6 601,815 5 582,926	(45) 832,152 812,748
TotalAnnual returns, total	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144	Amount (35) 33,356,658 32,718,498 22,974,374	Credit for U.S. tax paid on conhighway gas and luoricating oil (36) 26,759 26,428 19,986	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165	Payments with application for extens sion of filing tim  (38) 5,357,29 5,183,57 3,600,456	Tas at of ee ((0) 5,90 5,70 2,70	(39) 925,814 :721,923 :738,476	Total (40) 1,105,003 1,054,910 734,157	Tax  To b credi  (41)  521,: 497,4 340,0	e To ref:	be unded 42) 6,279 2,894 3,885	To be partially cradited and partially refunded, or not stated (43)  157,376  90,213	Investment credit carryover (44)  8 601,815 5 582,926 467,842	(45) 832,152 812,748 712,111
Total  Annual returns, total  December 1969  Noncalendar year, total	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527	Amount (35) 33,356,658 32,718,498 22,974,374 9,744,124	Credit for U.S. tax paid on conhighway gas and luoricating oil (36) 26,759	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11	Tas at of of 5,9	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753	Tax  To b credi:  (41)  521,: 497,4 340,0 157,:	overpayme e To ref. (	be unded 42) 6,279 2,894 3,885 9,009	To be partially credited and partially refunded, or not stated (43)  157,378  154,575  90,213  64,364	Investment credit carryover (44)  8 601,815  5 582,926  467,842  115,084	(45) 832,152 812,748 712,111 100,637
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527 26,801 27,846	Amount (35) 33,356,658 32,718,498 22,974,374 9,744,124 614,699 632,358	Credit for U.S. tax paid on conhighway gas and luoricating cil (36)  26,759  26,428  19,986  6,442  216 816	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043 316,046 333,875	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52	Taus at of e ( ) 5,9 2,7 2,9 7 1 2 5 2 2 9	(39)  225,814  721,923  738,447  197,428 222,108	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684	Tax  To b credi  (41)  521,: 497,4 340,0 157,: 9,: 7,;	e To ref. (4.346 4264 40.061 30.380 99.515 1.3661 11.	be unded 42) 6,279 2,894 3,885 9,009 3,911 3,422	To be partially credited and partially rafunded, or not stated (43) 157,376 90,211 64,364 1,521 900	Investment credit carryover  (44)  8 601,815  5 582,926  467,842  115,084  18,595  1,8,595  6,809	(45) 832,152 812,748 712,111 100,637 14,996 4,907
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969	and aurobe foreign investmer  Number of returns  (34)  747,489  710,671 314,144 396,527 26,801	Amount  (35)  33,356,658  32,718,498 22,974,374 9,744,124 614,699	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428 19,986 6,442 216	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043 316,046	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,451,583,11 117,55	Ta at of e ( ) 5,9 2,7 2,9 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9 2 2,9	(39) (39) (27),923 (38),476 (38),477 (197,428	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385	Tax  To b credi  (41)  521,: 497,4 340,0 157,: 9,: 7,: 23,:	e To ted ref. ( 346 42: 441 40: 3880 99: 515 : 3661 11: 51: 51: 51: 51: 51: 51: 51: 51: 51	be unded 42) 6,279 2,894 3,885 9,009 3,911 3,422 1,070	To be partially credited and partially refunded, or not stated (43)  157,378  154,575  90,211  64,364  1,521  907,100	Investment credit carryover  (44)  3 601,815  5 582,926  467,842  115,084  18,595  6,809  36,801	(45)  832,152  812,748  712,111  100,637  14,996  4,907  33,296
Total  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527 26,801 27,846 52,837	Amount (35) 33,356,658 32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428 19,986 6,442 216 816 855	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043 316,046 333,875 765,962	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,522 202,86	Tans at of ee (() 5,9) 5,7 2,9 4,9 4,9 4,9 4,9 4,9 4,9 4,9 4,9 4,9 4	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684	Tax  To b credi  (41)  521,: 497,4 340,0 157,: 9,: 7,;	e To ted To 1346 421 401 1061 301 1061 11215 11315 11315	be unded 42) 6,279 2,894 3,885 9,009 3,911 3,422	To be partially credited and partially rafunded, or not stated (43) 157,376 90,211 64,364 1,521 900	Investment credit carryover  (44)  601,815  582,926  467,842  115,084  18,595  6,809 36,801 12,031	(45) 832,152 812,748 712,111 100,637 14,996 4,907
Total  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.  October 1969.  November 1969.  January 1970.	and aurobe foreign investmer [	Amount (35) 33,356,658 32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497 1,312,087	Credit for U.S. tax paid on conhighway gas and luoricating oil (36)  26,759  26,428 19,986 6,442 216 816 816 855 740 461 159	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 202,86 161,38 95,78 249,47	Tas at of () () () () () () () () () () () () ()	(39) (39) (25,814 (721,923 (738,476 983,447 197,428 222,108 (34,840 241,004 191,910 243,436	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 24,134 43,731	Tax  To b credi  (41)  521,: 497,4 340,6 157,: 23,: 13,: 7,6 28,: 28,: 28,:	e To ted ref:  (6.346 420, 441 400, 661 300, 380 99, 515 1215 1215 1215 1215 1216 1367 667 667 667	be wunded 42) 66,279 9,009 9,009 9,397	To be partially cradited and partially refunded, or not stated (43)  157,376  154,575  90,213  64,364  1,521  901  7,100  8,592  2,006	Investment credit carryover  (44)  6 601,815  5 582,926  467,842  115,084  18,595  6,809  36,801  2,031  5,109  7 2,986	(45)  832,152  812,748  712,111  100,637  14,996  4,907  33,296  10,607  3,366  2,934
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969  September 1969  October 1969  November 1969  January 1970  February 1970  March 1970	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043	Amount (35) 33,356,658 32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497	Credit for U.S. tax paid on conhighway gas and luoricating oil (36)  26,759  26,428  19,986  6,442  216  816  816  816  816  816  816  81	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78	Tast at	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 24,134	Tax  To b credi  (41)  521,: 497,4 340,6 157,: 23,; 23,; 7,6	e To ted	be unded 42) 42) 42) 3,885 9,009 3,911 1,070 1,073 24,109	To be partially credited and partially rafunded, or not stated (43) 157,376 90,211 64,364 1,521 900 7,100 8,592 2,006	Investment credit carryover  (44)  8 601,815  5 582,926  4 667,842  115,084  1 8,595  6,809  36,801  12,031  5,109  2,986  6,2,623	(45) 832,152 812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251
Total  Annual returns, total.  December 1969  Noncalendar year, total.  July 1969  August 1969.  September 1969  October 1969  November 1969  January 1970.  February 1970.  March 1970.  April 1970.	and aurobe foreign investmer  Number of returns  (34)  747,489  710,671 314,144 396,527 26,881 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497  1,312,087 512,817 989,338 623,507	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  855  740  461  159  228  881  279	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043 316,046 333,875 765,962 524,685 368,144 864,926 286,664 532,366	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93,81,95	Tasks at	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 24,134 43,731 14,798 33,362 17,846	Tax  To b credi  (41)  521,  497,  340,6  157,  23,  7,6  28,  6,  8,8	e To reft ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()  ()	be unded 42) 42) 42) 42) 42) 42) 42) 42) 43,000	To be partially credited and partially refunded, or not stated (43) 157,378 154,575 90,211 64,364 1,522 2,006 7,100 8,592 2,006 5,663 5,365 5,365	Investment oredit carryover  (44)  (44)  601,815  582,926  467,842  118,595  6,809  36,801  12,031  5,109  2,986  6,266  6,266  6,4,760	(45) 832,152 812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969  September 1969  October 1969  November 1969  January 1970  February 1970  March 1970	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043	Amount  (35)  33,356,658  32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338	Credit for U.S. tax paid on conhighway gas and luoricating oil (36)  26,759  26,428  19,986  6,442  216  816  816  816  816  816  816  81	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926  286,664	Payments with application for extens sion of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,92	Tasts of ()  5,5,7  2,7  2,7  2,8  13  13  13  13  13  13  13  13  13  1	1x due time filing (39) 925,814 721,923 738,476 983,447 197,428 134,840 241,004 191,910 243,436 161,452 152,562	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 24,134 43,731 14,798 33,362	Tax  To b credi  (41)  521,: 497,4 340,0 157,: 23,; 13,6 7,6 28,: 6,6	e To ted reft (	be unded 42) 6,279 2,894 3,885 9,009 1,9422 1,070 9,397 5,5236 8,918	To be partially credited and partially rafunded, or not stated (43) 157,378 90,211 64,364 1,522 900 7,100 8,592 2,000 5,663 3,300 5,685	Investment credit carryover  (44)  (44)  8 601,815  5 582,926  4 467,842  115,084  115,084  12,986  2,986  2,986  2,623  6,626  4,760  8 2,740	(45) 832,152 812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177
Total.  Annual returns, total.  December 1969.  Nonalendar year, total.  July 1969.  August 1969.  September 1969  October 1969.  November 1969.  January 1970.  February 1970.  April 1970.  April 1970.  May 1970.  June 1970.  June 1970.	and aurobe foreign investmer Number of returns (34) 747,489 710,671 314,144 396,527 26,831 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497  1,312,087  1,312,087 459,893 1,717,096	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  816  855  740  461  159  228  881  279  308  1,499	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  286,664  532,366  338,044  227,441  959,890	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 17,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93 81,93 86,54 286,15	Ta at	1x due, time filing (19) (39) (39) (39) (39) (39) (39) (39) (3	Total  (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 24,134 43,731 14,798 33,362 17,846 14,083 62,052	Tax  To b credi  (41)  521,: 497,4 340,(157,: 28,; 6,; 13,6,6,; 28,2	e To ref. (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (.	be wunded 42) 42) 42) 42) 42) 42) 42) 43,885 9,009 9,3911 9,51,236 83,918 83,918 83,918 83,918 83,918 83,918	To be partially credited and partially refunded, or not stated (43) 157,378 154,579 90,211 64,364 1,521 900 7,100 8,599 2,000 5,635 3,300 4,498 19,475	Investment credit carryover  (44)  8 601,815  5 582,926  467,842  115,084  18,595  6,809  36,801  12,031  5,109  2,986  6,263  6,266  4,760  8,2740  16,364	(45) 832,152 812,748 712,111 100,637 14,996 4,907 33,296 2,934 2,251 6,177 3,396 1,688 17,019
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969  September 1969  October 1969  November 1969  January 1970  February 1970  March 1970  May 1970  June 1970  June 1970  Part year returns, total	and aurobe foreign investmer (34)  747,489  710,671 314,144 396,527 26,831 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 622,507 459,893 1,717,096	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  816  855  740  461  159  228  881  279  308  1,499  331	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926  286,664  286,664  233,366  338,044  959,890  315,113	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93 81,95 68,54 286,15	Tasts of () () 5,5% () 5,77 () 1 2 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 14,798 43,731 14,798 14,798 62,052 50,093	Tax  To b credi  (41)  521,- 497,4 340,(157,- 23,- 13,6 7,0 28,- 6,6 18,7 28,4 23,5	e To ted reft ( ( ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 42) 1 ( 4	be unded 42) 6,279 8,3885 9,009 3,911 1,070 1,070 9,236 8,918 8,918 4,126 3,385	To be partially credited and partially rafunded, or not stated (43) 157,378 90,211 64,364 1,521 900 7,100 8,592 2,006 5,683 5,300 4,498 19,475 2,803	Investment credit carryover  (44)  8 601,815  5 582,926  4 67,842  115,084  18,595  6,809  36,801  12,031  5,109  7 2,986  6 2,623  6,264  4,760  6 2,634  18,889	(45)  832,152  812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396 1,688 17,019 19,404
Total.  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.  October 1969.  November 1969.  January 1970.  February 1970.  April 1970.  April 1970.  June 1970.  June 1970.  Part year returns, total.  July 1969.  August 1969.	and aurobe foreign investmer (34)  747,489  710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,935	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497  1,312,087  1,312,087 459,893 1,717,096 638,160 39,519 40,413	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  855  740  461  159  228  881  279  308  1,499  331  9 75	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  286,664  532,366  638,144  864,926  638,044  227,441  959,890  315,113  20,355  17,707	Payments with applicatio for extension of filing tim  (38)  5,357,29  5,183,57  3,600,45  1,583,11  117,55  99,52  202,86  161,38  95,78  249,47  79,92  139,93  81,95  68,54  286,15  173,724  8,444  14,71	Taat at	(39) (39) (39) (39) (39) (39) (39) (39)	Total  (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 124,134 43,731 14,798 33,362 17,846 14,083 62,052 50,093 2,748 4,988	Tax  To b credi  (41)  521,: 497,4 340,(157,: 28,; 6,; 13,6,; 28,4 23,5	e To ted reft (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (  (	be unded 42) 2,894 3,885 9,009 33,911 1,070 0,324 4,126 3,385 4,126 4,126 4,127 4,127 4,128	To be partially credited and partially refunded, or not stated (43)  157,376  154,575  90,211  64,364  1,522  901  7,100  5,967  3,300  5,685  5,306  4,498  19,475  2,803	Investment credit carryover  (44)  8 601,815  5 582,926  4 667,842  115,084  1 8,595  6,809  36,801  12,031  5,109  2,986  6,263  6,266  6,266  6,2740  16,364  18,889  2,077  632	(45)  832,152  812,748  712,111 100,637  14,996 4,907 33,296 2,934 2,251 6,177 3,396 1,688 17,019 19,404 3,325 517
Total  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.  October 1969.  November 1969.  January 1970. February 1970.  March 1970.  April 1970.  May 1970.  June 1970.  Part year returns, total.  July 1969.	and aurobe foreign investmer (34)  747,489  710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,935 4,111	Amount  (35)  33,356,658  32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 623,507 459,893 1,717,096 638,160 39,519 40,413 82,314	Credit for U.S. tax paid on conhighway gas and lucricating oil  (36)  26,759  26,428  19,986  6,442  216  816  816  816  817  90  308  1,499  331  97  75  41	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926  286,664  287,441  959,890  315,113  20,355  17,707  42,194	Payments application for extens sion of filing tim  (38)  5,357,29  5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93 81,95 68,54 286,15 173,72 8,44 14,711 20,96	Ta at	1x due time filing (39) 925,814 721,923 738,476 197,428 193,436 161,459 243,436 161,459 121,910 243,436 161,459 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 178,516 17	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 14,798 33,362 17,846 14,083 36,2052 50,093 2,748 4,988 3,696	Tax  To b credit  (41)  521,: 497,4 340,0 157,: 23,: 13,6 7,6 28,: 6,: 8,6 5,5 28,4 23,5	e To ted reft (	be unded 42) 2,894 3,910 3,911 3,422 1,070 6,234 4,106 1,229 4,405 1,229 4,405	To be partially credited and partially rafunded, or not stated (43) 157,378 90,211 64,364 1,522 9,000 5,967 3,300 5,688 5,300 4,498 19,475 2,800 555 88	Investment credit carryover  (44)  8 601,815  5 582,926  4 67,842  115,084  1 18,595  6,809  0 36,801 12,031 5,109  7 2,986 2,623 6,266 4,760 6,364 18,889 2,077 632 384	(45)  832,152  812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396 1,688 17,019 19,404 3,325 517 1,254
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969  September 1969  October 1969  January 1970  February 1970  March 1970  May 1970  June 1970  Part year returns, total  July 1969  August 1969  September 1969  October 1969  November 1969	and aurebe foreign investmer (34) 747,489 710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,945 1,945 4,111 2,451 2,158	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 623,507 1,717,096 638,160 39,519 40,413 82,314 49,591 42,535	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  816  815  740  461  159  228  881  279  308  1,499  331  9  75  41  21  20	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926  286,664  233,366  338,044  227,441  959,890  315,113  20,355  17,707  42,194  29,638  23,414	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93 81,95 68,54 286,15 173,72 8,44 14,71 20,96 10,44 13,97	Taata at	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 14,798 33,362 17,846 14,083 62,052 50,093 2,748 4,988 4,988 4,988 4,988 4,989 4,930	Tax  To b credi  (41)  521,: 497,4 340,0 157,; 28,; 7,0 28,; 6,6 8,6 5,7 28,4 23,5 1,8	e To ted reft (	be unded  42)  42)  42)  42)  42)  42)  43,885  9,009  9,397  4,126  4,126  1,718  1,718  1,718  1,718	To be partially credited and partially rafunded, or not stated (43) 157,378 90,211 64,364 1,521 900 7,100 8,592 8,906 19,478 2,803 5,688 5,300 4,498 19,478 2,803 5,555 555 685 83 (1) 153	Investment credit carryover  (44)  8 601,815  5 582,926  4 667,842  115,084  18,595  6,809  36,801  12,031  5,109  7 2,986  6 2,623  6,264  4,760  6 2,623  6,266  8 18,889  2,077  632  384  185  41	(45)  832,152  812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396 11,688 17,019 19,404 3,325 517 1,254 216 552
Total  Annual returns, total  December 1969  Noncalendar year, total  July 1969  August 1969  September 1969  October 1969  January 1970  February 1970  March 1970  May 1970  June 1970  Part year returns, total  July 1969  August 1969  September 1969  October 1969  November 1969  November 1969  November 1969  December 1969	and aurche foreign investmer (34)  747,489  710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,935 4,111 2,451 2,158 8,266	Amount  (35)  33,356,658  32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 623,507 1,989,338 623,507 459,893 1,717,096 638,160 39,519 40,413 82,314 49,591 42,535 170,451	Credit for U.S. tax paid on conhighway gas and lucricating oil  (36)  26,759  26,428  19,986  6,442  216  816  816  816  817  90  331  97  75  41  21  20  79	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  566,144  864,926  286,664  532,366  338,044  227,441  959,890  315,113  20,355  17,707  42,194  29,638  23,414  95,609	Payments application for extension of filing tim  (38)  5,357,29  5,183,57 3,600,45 1,583,11 117,55 99,52 202,86 161,38 95,78 249,47 79,92 139,93 81,95 68,54 286,15 173,720 8,44 14,711 20,96 10,44 13,97 48,78	Taata at	(39) (39) (39) (39) (39) (39) (39) (39)	Total (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 14,731 24,134 43,731 24,134 43,731 24,734 61,083 62,052 50,093 2,748 4,988 4,988 4,980 17,686	Tax  To b credi  (41)  521,: 497,4 340,0 157,; 23,; 13,6 7,6 28,1 28,2 18,5 5,5 28,4 23,5 1,6 1,3,0 9,7	e To ted reft (	be unded  42)  6,279  3,911  1,070  6,1918  4,126  1,299  4,126  1,299  1,416  1,718  1,718  1,718  1,718  1,718  1,718	To be partially credited and partially refunded, or not stated (43)  157,378  154,575  90,211  64,364  1,522  2,006  5,967  3,305  5,306  4,498  19,475  2,803  65,556  83  (1)	Investment credit carryover  (44)  (44)  8 601,815  5 582,926  4 67,842  115,084  11,031  12,031  12,031  12,031  13,105  16,364  18,889  2,740  16,364  18,889  2,077  632  384  185  41  13,132	(45)  832,152  812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396 1,688 17,019 19,404 3,325 517 1,254 216 532 11,288
Total.  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969  August 1969.  September 1969.  November 1969.  January 1970.  February 1970.  April 1970.  April 1970.  May 1970.  June 1970.  Part year returns, total.  July 1969  August 1969  September 1969.  October 1969.  November 1969.  December 1969.  December 1969.  January 1970.	and aurche foreign investmer (34) 747,489 710,671 314,144 396,527 26,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,18 1,445 1,935 4,111 2,451 2,451 2,158 8,266 2,479	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 623,507 459,893 1,717,096 638,160 39,519 40,413 82,314 49,591 42,535 170,451 22,792	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  855  740  461  159  228  881  279  308  1,499  331  975  411  20  79  23	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  864,926  6286,664  532,366  338,044  227,441  959,890  315,113  20,355  17,707  42,194  29,638  23,414  95,609  11,915	Peyments with application for extension of filing time (38) 5,357,29 5,183,57 3,600,45: 1,583,11 117,55: 99,52 202,866 161,38: 95,78: 249,47 79,92 139,93: 81,95: 68,54: 286,15' 173,720 8,44: 14,71: 20,96' 10,44: 13,97: 48,78: 6,91'	Taat at	(39) (39) (39) (325,814 (721,923 (738,476 (983,447 (997,428 (222,108 (343,480 (342,004 (91,910 (343,480 (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80) (343,80	Total  (40)  1,105,003  1,054,910  734,157  320,753  14,947  21,684  41,385  32,731  24,134  43,731  14,798  33,362  17,686  4,083  62,052  50,093  2,748  4,988  3,696  2,940  4,730  17,686  1,836	Tax  To b credi  (41)  521,  497,  340,6  157,  28,  6,  18,  8,  8,  18,  18,  18,  18,	e To ref. (	be unded  42)  6,279  2,894  3,885  9,3,911  3,422  1,070  3,918  3,918  3,187  4,126  1,718  1,718  1,718  4,718  4,718  4,718  4,718	To be partially credited and partially refunded, or not stated (43)  157,378  154,575  90,211  64,364  1,522  2,006  5,967  3,305  5,306  4,498  19,475  2,803  61  153  153  153  153  153	Investment oredit carryover  (44)  (44)  (44)  (44)  (5)  (44)  (6)  (6)  (7)  (7)  (8)  (9)  (9)  (9)  (9)  (9)  (9)  (9	(45)  832,152  812,748  712,111  100,637  14,996 4,907 33,296 2,934 2,251 6,177 3,396 1,688 17,019 19,404 3,325 517 1,254 216 552 11,288
Total  Annual returns, total.  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.  October 1969.  January 1970.  February 1970.  March 1970.  May 1970.  June 1970.  Part year returns, total.  July 1969.  August 1969.  September 1969.  October 1969.  October 1969.  November 1969.  December 1969.  January 1970.  February 1970.  February 1970.  February 1970.  February 1970.  February 1970.  March 1970.	and aurche foreign investmer (34)  747,489  710,671  314,144  396,527  26,881  27,846  52,837  30,367  19,355  25,294  23,199  51,043  29,922  28,618  81,246  36,818  1,445  1,935  4,111  2,451  2,158  8,266  2,479  2,143	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 623,507 459,893 1,717,096 638,160 39,519 40,413 82,314 49,591 42,535 170,451 25,792 31,176 30,578	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  855  740  461  159  228  881  279  308  1,499  331  9  75  41  20  79  23  4	Estimated tax payments  (37) 23,245,321 22,930,208 17,412,165 5,518,043 316,046 333,875 765,962 524,685 368,144 864,926 286,664 532,366 6338,044 227,441 959,890 315,113 20,355 17,707 42,194 29,638 23,414 95,609 11,915 9,442 9,937	Peyments with application for extension of filing time (38) 5,357,29 5,183,57 3,600,45; 1,583,11 117,55; 99,52; 202,86; 161,38; 95,78; 249,47; 79,92; 139,93; 81,95; 68,54; 286,15; 173,720; 8,44; 14,71; 20,96; 10,44; 13,97; 48,78; 6,91; 6,82;	Ta at	(39) (39) (39) (325,814 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,9	Total  (40)  1,105,003  1,054,910  734,157  320,753  14,947  21,684  41,385  32,731  24,134  43,731  14,798  33,362  17,846  14,083  62,052  50,093  2,748  4,988  3,696  1,366  1,366  1,364  1,304  4,1164	Tax  To b credi  (41)  521,  497,  340,6  157,  23,  7,6  28,  6,  5,  28,  23,  5,  1,  8,  9,  7,  1,  24,  24,  25,  26,  27,  28,  28,  28,  28,  28,  28,  28	e ted To reft (4.346 4.241 40.0388 9.515 13.388 14.47 14.790 15.337 8.88 13.37 8.88	be unded 42) 66,279 2,894 3,885 3,911 3,422 4,126 4,126 1,718 4,126 4,126 4,126 4,126 4,126 6,109	To be partially credited and partially rafunded, or not stated (43) 157,376 154,577 90,213 64,364 1,522 2,000 5,685 5,300 4,496 19,475 2,803 (1) 153 1,352 (1) 5,24	Investment credit carryover  (44)  (44)  601,815  582,926  467,842  115,084  18,595  6,809  36,801  12,031  5,109  72,986  2,740  16,364  18,889  2,774  16,364  18,889  2,774  16,364  18,889  2,740  16,364  18,889	(45)  832,152  812,748 712,111 100,637 14,996 4,907 33,296 10,607 3,366 2,934 2,251 6,177 3,396 1,688 17,019 19,404 3,325 517 1,254 216 552 21,288 77 206 117
Total  Annual returns, total  December 1969.  Noncalendar year, total.  July 1969.  August 1969.  September 1969.  October 1969.  January 1970.  February 1970.  March 1970.  May 1970.  June 1970.  Part year returns, total.  July 1969.  August 1969.  September 1969.  October 1969.  November 1969.  November 1969.  December 1969.  January 1970.  February 1970.  February 1970.  February 1970.  February 1970.  February 1970.  March 1970.  Mary 1970.  Mary 1970.  May 1970.	and aurebe foreign investment (34)  747,489  710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,935 4,111 2,451 2,158 8,266 2,479 2,143 2,957 2,221 1,678	Amount  (35)  33,356,658  32,718,498 22,974,374 9,744,124 614,699 632,358 1,359,472 892,360 630,497 1,312,087 512,817 989,338 622,507 459,893 1,717,096 638,160 39,519 40,413 82,314 42,535 170,451 25,792 31,176 30,578 27,988 35,315	Credit for U.S. tax paid on conhighway gas and luoricating oil  (36)  26,759  26,428  19,986  6,442  216  816  815  740  461  159  228  881  279  308  1,499  331  9  75  41  21  20  79  23  44  58	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046  333,875  765,962  524,685  368,144  264,926  286,664  532,366  338,044  227,441  959,890  315,113  20,355  17,707  42,194  29,638  23,414  95,609  11,915  9,442  9,937  12,130  14,186	Payments with application for extension of filing tim (38)  5,357,29  5,183,57  3,600,45  1,583,11  117,55  99,52  202,866 161,38 95,78  249,47  79,92 139,93 81,95 68,54 286,15  173,72 8,444 14,71 20,966 10,444 13,97 48,78 6,91'	Ta at of of of the control of the co	(39) (39) (39) (325,814 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 (721,923 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Total.  Annual returns, total.  December 1969.  Noncalendar year, total  July 1969.  August 1969.  September 1969  October 1969.  November 1969.  January 1970.  February 1970.  April 1970.  April 1970.  June 1970.  Part year returns, total.  July 1969.  September 1969.  September 1969.  October 1969.  November 1969.  December 1969.  December 1969.  January 1970.  February 1970.  February 1970.  February 1970.  February 1970.  February 1970.  February 1970.  April 1970.  April 1970.	and aurche foreign investmer (34)  747,489  710,671 314,144 396,527 26,801 27,846 52,837 30,367 19,355 25,294 23,199 51,043 29,922 28,618 81,246 36,818 1,445 1,935 4,111 2,451 2,158 8,266 2,479 2,143 2,957 2,221	Amount  (35)  33,356,658  32,718,498  22,974,374  9,744,124  614,699 632,358 1,359,472 892,360 630,497 1,312,087 1,312,087 459,893 1,717,096 638,160 39,519 40,413 82,314 49,591 42,535 170,451 25,792 31,176 30,578	Credit for U.S. tax paid on conhighway gas and lucricating oil  (36)  26,759  26,428  19,986  6,442  216  816  815  740  461  159  228  881  279  308  1,499  331  9  75  41  21  20  79  23  4  4  5	Estimated tax payments  (37)  23,245,321  22,930,208  17,412,165  5,518,043  316,046 333,875 765,962 286,664 532,366 338,044 227,441 959,890  315,113 20,355 17,707 42,194 29,638 23,414 95,609 11,915 9,442 9,937 12,130	Payments with application for extension of filing tim (38) 5,357,29 5,183,57 3,600,45 1,583,11 117,55 99,52 202,866 161,38 95,78 249,47 79,92 139,93 81,95 68,54 286,15 173,72 8,444 14,71 20,96 10,44 13,97 48,78 6,91 1,53 5,27	Ta at of of of the control of the co	(39) (39) (39) (39) (39) (39) (39) (39)	Total  (40) 1,105,003 1,054,910 734,157 320,753 14,947 21,684 41,385 32,731 14,798 33,362 17,886 14,088 3,696 2,940 4,730 17,686 1,836 1,836 1,836 4,988	Tax  To b credi  (41)  521,- 497,4 340,(157,- 28,- 6,- 18,- 28,- 6,- 18,- 28,- 1,- 28,- 1,- 28,- 23,5 1,- 28,- 24,- 23,5 1,- 28,- 28,- 28,- 28,- 28,- 28,- 28,- 28	e To ted reft (	be winded 42) 42) 42) 42) 42) 42) 43,889 43,890 43,891 43,422 4,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10,324 49,10	To be partially credited and partially refunded, or not stated (43)  157,378  154,579  90,211  64,364  1,521  907  7,100  5,967  3,300  5,685  5,306  4,498  19,477  2,803  555  588  83  (1)  153  1,352	Investment credit carryover  (44)  8 601,815  5 582,926  4 67,842  115,084  115,084  115,084  115,084  115,084  115,084  115,089  115,081  115,089  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081  115,081	(45)  832,152  812,748  712,111  100,637  14,996  4,907  33,366  2,934  2,251  6,177  3,396  1,688  17,019  19,404  3,325  11,288  77  206  117  286

Table 10.—INCOME, SPECIAL DEDUCTION, TAX AND TAXPAYMENT ITEMS, BY TAX STATUS, BY ACCOUNTING PERIOD—Continued [Money amounts in thousands of dollars]

		Return	s without nor	mal tax, surt	ax, and surch	arge before fo	reign tax and	investment c	redits	
					Sel	ected income i	tems			
			term domestic corporations received Interest Includeble di		Internations   received from foreign corporations in the foreign corporations which qualified for an as for 100 percent deduction   (50)   (51)   (51)   (52)	Foreign dividend				
Accounting period ended	Number of returns	Total receipts	capital gain reduced by net short-term capital loss	Total	Intragroup domestic dividends qualifying for 100 percent deduction	corporations which quali- fied for an 85 or 100 percent	received nn State and local Government obligations	Includable income of Controlled Foreign Corporations	income resulting from foreign taxes deemed paid	Total receipts less total deductions
	(46)	(47)	Total gain reduced by net short-term capital loss	(52)	(53)	(54)	(55)			
Total	645,060	268,780,537		600,590	6,584	-6,427,414				
Annual returns, total	590,239	260,089,635	2,909,134	term tal stat stat state	577,925	6,584	3,144	-5,705,530		
December 1969	263,887	141,317,097	1,605,297	1,185,983	143,690	158,528 3,866 600, 150,384 3,866 577, 143,690 301 560, 6,694 3,565 17, - 1 685 - 1 1, 716 3,517 2, - 5 5 - 3, - 1, 14 1,	560,372	1,612	2,055	-2,685,344
Noncalendar year, total	326,351	118,772,538	1,303,837	674,484	6,694	3,565	17,553	4,972	1,089	-3,020,186
July 1969. August 1969. September 1969. October 1969. November 1969.	23,075 23,878 42,631 23,653 16,377	8,079,570 7,725,090 13,726,546 10,519,230 5,826,133	81,941 183,648 535,517	19,521 111,905 222,622	4,027	21	703 454 1,780 2,281 833	254 4,011 38	- 6 -	-178,060 -251,149 -222,967 339,976 113,952
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	17,389 21,069 43,223 27,653 25,156 62,247	13,835,252 5,725,719 15,221,617 7,133,106 7,494,070 23,486,205	38,115 14,761 75,948 58,068 25,566	31,371 5,125 23,719 36,624 14,673	1,266	( <sup>1</sup> )	3,464 1,533 1,429 506 637 3,933	2 137 - 74 344 112	155 - - 124 792	-198,111 -282,601 -618,902 -321,300 -381,795 -1,019,229
Part year returns, total	54,821	8,690,902	16,558	20,430	8,144	-	22,665	(1)	389	-721,884
July 1969. August 1969. September 1969. Otober 1969. November 1969.	2,311 2,688 5,438 3,931 3,388 15,127	544,237 958,600 789,336	811 1,249 3,564 1,245	1,167 1,383 757 597	7,841	-	314 56 171 494 22 18,124	-	385 - - - 4	-23,589 -21,554 -82,934 -47,450 -38,546 -196,356
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	2,561 2,629 4,984 2,748 2,720 6,296	251,536	189	42	303	-	599 29 61 897 1,213 685	(1)	-	-31,917 -45,299 -72,510 -43,802 -42,870 -75,057
						-				

June 1970	6,296	948,4	99 1,	595	484	303	- 1	685	(1)		-75,057
		Returns w	ithout norma	l tax, surta	x, and sure	barge before	foreign tax	and investme	nt credits	Continued	
	Net	income nr de	ficit			Retur	ns with net	income			
				m 4-3		Dividends deduc		Net income of regulated	T-4	Tax from recomput-	Additional
Accounting period ended	Total	Net income	Deficit	Totsl statutory special deductions	Net operating loss carryover	Total	Intragroup domestic dividends qualifying for 100 percent deduction	investment companies and nf real estate	Interest received- an State and local Government obligations	ing prior year investment credit	tax for tax preferences
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Total	-7,017,887	5,380,865	12,398,752	2,265,013	1,604,150	472,249	148,038	3,409,142	162,235	18,236	1,101
Annual returns, total	-6,273,727	5,284,986	11,558,713	2,171,388	1,528,578	459,698	139,894	3,401,828	160,918	16,582	1,098
December 1969	-3,242,049	2,711,336	5,953,385	1,255,837	725,164	386,542	133,918	1,688,729	154,202	13,401	-
Noncalendar year, total	-3,031,678	2,573,650	5,605,328	915,551	803,414	73,156	5,976	1,713,099	6,716	3,181	1,098
July 1969	-178,509 -247,592 -224,703 337,695 113,131	137,101 139,168 402,240 811,027 390,764	315,610 386,760 626,943 473,332 277,633	49,613 67,155 122,277 65,881 50,998	47,486 63,371 103,423 51,917 45,336	1,809 2,958 8,960 8,014 4,340	685 4,025 -	88,216 73,155 292,275 753,117 342,164	291 180 158 643 521	148 83 363 306 175	49 - - -
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	-201,418 -283,997 -620,331 -321,732 -381,964 -1,022,258	156,192 37,528 123,526 119,738 58,798 197,568	357,610 321,525 743,857 441,470 440,762 1,219,826	131,808 37,282 105,663 56,500 48,930 179,444	114,695 32,976 95,456 49,511 44,202 155,041	14,638 3,202 6,347 3,620 1,667 17,601	1,266	28,727 1,860 22,491 67,520 13,489 30,085	2,613 879 784 3 134 510	378 166 399 233 222 708	19 20 353 72 110 475
Part year returns, total	-744,160	95,879	840,039	93,625	75,572	12,551	8,144	7,314	1,317	1,654	3
July 1969. August 1969. September 1969. Oktober 1969. November 1969.	-23,903 -21,225 -83,105 -47,944 -38,568 -214,476	7,089 23,929 11,259 5,662 6,911 22,597	30,992 45,154 94,364 53,606 45,479 237,073	7,143 22,636 10,496 5,888 6,300 23,392	6,911 20,815 9,887 5,295 5,794 10,182	178 835 544 144 408 9,873	7,841	1,292 844 228 963 2,816	69 421 1 485	1,198 224 21 16 53	
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	-32,516 -45,328 -72,571 -44,699 -44,083 -75,742	1,990 645 3,254 1,500 1,972 9,071	34,506 45,973 75,825 46,199 46,055 84,813	2,025 739 2,590 1,515 1,972 8,929	1,990 645 2,263 1,321 1,970 8,499	(1) 45 135 2 387	303	961 44 -	(1) - 25 3 313	(1) 5 1 13 48 71	2 - 1

Table 10.—INCOME, SPECIAL DEDUCTION, TAX AND TAXPAYMENT ITEMS, BY TAX STATUS, BY ACCOUNTING PERIOD—Continued [Money amounts in thousands of dollars]

		[IIDHCJ								
		Returns withou	ut normal tax	, surtax, and	surcharge be	fore foreign	tax and inves	tment credits	Continued	
						Tax over	psyment			
Accounting period ended .	Credit for U.S. tax paid on nonhighway gas and lubricating oil	Estimated tax payments	Payments with applications for exten- sion of filing time	Tax due st time of filing	Total	To be credited	To be refunded	To be partially credited and partially refunded, or not stated	Investment credit carryover	Unused investment credit
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total	5,235	94,138	28,942	8,236	128,242	12,078	107,765	8,399	704,911	1,079,120
Annual returns, total	5,169	88,110	25,599	7,919	120,151	10,374	102,079	7,698	671,880	1,034,977
December 1969	3,568	44,549	12,770	5,403	64,043	4,332	56,031	3,680	478,008	728,350
Noncalendar year, total	1,601	43,561	12,829	2,516	56,108	6,042	46,048	4,018	193,872	306,627
July 1969	43 104 55 238 131	1,559 2,764 5,884 2,487 2,456	668 406 949 447 135	129 34 236 127 64	2,198 3,202 6,780 2,972 2,611	64 73 252 137 397	2,113 2,972 6,162 2,808 2,214	21 157 366 27	9,835 12,850 31,344 19,473 17,730	25,213 21,463 46,617 30,178 23,630
January 1970. February 1970. March 1970. April 1970. May 1970. May 1970. June 1970.	135 108 209 78 162 338	3,998 3,160 6,831 2,242 1,463 10,717	2,691 2,109 2,319 508 523 2,074	133 142 437 236 195 783	6,589 5,344 8,893 2,743 2,055 12,721	181 406 1,038 350 210 2,934	5,193 4,793 7,591 1,849 1,612 8,741	1,215 145 264 544 233 1,046	18,424 7,673 20,655 7,700 11,519 36,669	27,558 13,160 30,491 11,667 16,300 60,350
Part year returns, total	66	6,028	3,343	317	8,091	1,704	5,686	701	33,031	44,143
July 1969. August 1969. September 1969. October 1969. November 1969.	2 4 14 6 - 14	751 186 1,449 241 370 1,198	1,867 189 3 203 605	3 - 221 (1) 14 26	752 859 1,650 229 571 1,785	1,432 - 147	752 257 218 229 571 1,573	602	921 655 1,155 1,591 4,032 4,209	2,259 1,158 2,615 3,165 4,933 7,310
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	(1) (1) (1) (1) (25	64 194 806 181 246 342	58 206 3 4 76 129	(1) 5 - (1) 48	120 401 808 170 322 424	3 21 29 72	114 401 787 141 322 321	(1) (1) 31	162 16,838 979 202 462 1,825	620 17,219 1,567 265 718 2,314

<sup>1</sup> Less than \$500 per return.
NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120S

Table 11. —INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, INCOME, INCOME, TAX AND SURTAX RAIES

[Noney amounts in thousands of dollars]

		Net long-		Income subject	ect to tax	Normal	tax, surta	mal tax, surtax, and surcharge	narge	Tax from				Estimated	ed tax	Returns	Returns with regular tax	ur tax
Income status and size of income taxed at normal tax and surtax rates	Number of returns other than Form 1120S	term capi- tal galn reduced by net short- term capi- tal loss	Net income or deficit	Total	Income taxed at normal tax and surtax rates	Total	Surcharge f	Tax after foreign tax and foreign finvestment corrections credits	after gn tax t only	recom- puting prior year in- vestment credit	tional tax for tax connects ences	Foreign tax credit	Invest- ment credit Nu	Number of returns	aount	Number Ne of returns or	Net income or deficit	Income taxed at normal tax and surtax rates
	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	1,425,014	8,035,246	77,971,501 81,210,662		76,676,656	39,253,340 3,444,931		33,356,658	35,265,446	114,434	3,053 3,	3,987,894	1,908,788	180,038 23	23,339,459	743,008 31	31,799,020 30	30,098,734
Returns with net income, total	894,082	7,541,312	90,402,184	81,208,953	76,674,947	39,252,565	3,444,862	33, 355, 957	35,264,676	101,736	2,426 3	2,426 3,987,889 1	1,908,719 1	171,769 23	23,252,117	742,973 31	31,830,951 30	30,097,025
With income taxed at normal tax and surtax rates, total	778,290	4,042,351	83,877,647	80,152,557	76,674,947	38,960,435	3,418,588	33,111,200	34,984,095	94,474	1,722 3,976,	340	-		23,104,274	742,967 31	31,798,875 30	30,097,025
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000.		224,543 119,132 116,360 99,092 109,177	821,347 960,820 1,020,311 1,042,171	538, 843 850, 975 935, 704 972, 265	1,594 780,461 860,762 916,564	122,972 209,976 231,416 250,990	2,050 1,951 2,379 4,391	116,000 194,780 218,003 237,520	122,945 209,438 231,154 250,930	1,534 1,902 1,614 1,663	04 (*) 100 100 100 100 100 100 100 100 100 10	24 262 60 727	6,945 14,658 13,151 13,410 17,000	10,400 7,744 8,420 8,931 13,930	26,924	294,815 113,876 70,994 52,845	732,723 872,456 919,219 956,092	458,510 770,669 843,345 893,745
			1,069,386 702,761 617,184 532,932 482,567	1,027,421 661,981 560,132 505,209 454,752	980,076 631,930 526,905 483,151	278,298 208,737 191,125 184,163	33,682 20,108 15,045 13,464 16,923	264,178 198,949 181,692 176,227	278,215 208,366 191,019 184,081 173,068	1,317 1,224 1,261 785	32 16 18	83 371 106 82 82 510		13,726 9,966 8,337 7,064 6,099	48,005 44,750 42,733 42,841 39,509	34,073 17,666 12,813 10,095 8,278	933,872 590,486 506,581 442,880 411,062	901,701 562,191 472,562 422,767 388,718
\$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000				847,612 678,184 629,927 504,285 503,819	809,560 652,065 610,097 485,652	337,322 282,967 272,174 222,800 225,874	29,778 23,670 19,374 19,979	324,089 271,888 263,695 214,779 218,044	336,937 282,649 271,850 222,633 222,633	874 907 726 726	26 26 27 69	385 318 324 167 662	12,848 10,761 8,155 7,854 7,168	10,707 7,553 6,297 4,538 4,066	84,240 74,025 73,683 59,661 63,044	12,921 8,684 6,841 4,802 4,256	734,413 637,364 524,294 421,834 418,541	700, 361 558, 413 507, 382 404, 555 400, 923
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$250,000 under \$500,000 \$500,000 under \$1,000,000		98,473 98,627 46,401 193,335 227,770		1,992,062 1,472,519 1,135,776 3,555,634 3,610,275	1,902,485 1,382,496 1,094,348 3,388,556.	922,812 700,233 555,064 1,766,287 1,814,806	79,778 61,705 48,439 ,55,006	893,983 673,732 533,317 1,707,449 1,732,556	920,601 695,498 549,837 1,757,645 1,786,902	1,658 1,925 1,506 3,857 3,515	103 4,6 222 222	2,211 4,735 5,227 8,642 27,904	26,618 21,766 16,520 50,196 54,346	13,121 7,019 4,254 8,841 4,550	226,732 228,524 192,825 800,921 1,040,284	12,615 6,402 3,877 7,391 3,406	1,571,996 1,136,214 887,416 2,651,068 2,433,667	1,526,050 1,099,883 866,816 2,579,337 2,346,432
\$1,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$25,000,000. \$25,000,000 under \$50,000,000. \$50,000,000 under \$100,000,000.	3,924 577 375 179 179 621	504,294 247,139 526,028 350,761 297,548 402,963		8,372,273 4,262,272 6,377,868 6,539,465 8,500,560 23,369,239	7,918,777 4,039,685 5,851,840 6,188,704 8,203,012 22,966,276	1,268,850 2,186,274 3,224,378 3,357,592 1,09,988 12,230,502	376,620 194,732 285,984 300,354 398,850	3,980,110 1,961,442 2,768,658 2,762,977 3,612,209 9,125,370	2,077,510 2,984,548 2,984,548 3,043,111 3,897,178 9,601,651	10,146 4,175 6,679 9,869 9,708 24,215	100 100 100 100	118,263 108,764 239,830. 314,481 512,810	170,477 116,068 215,890 280,134 284,969 476,281	3,726 557 365 117 116	2,900,461 1,536,429 2,285,094 2,304,515 3,020,163 7,819,780		1,547,002 1,547,002 1,950,025 1,401,443 1,474,568 1,674,558	h, 493,557 1, 462,927 1, 815,247 1, 364,908 1, 428,481 1, 643,759
With no income taxed at normal tax and surtax rates, total	115,794		6,524,537	1,056,396	1	292,130	26,274	244,757	280,581	7,262	704	11,549	35,824	1,207	147,843	9	32,076	1
With income taxed at alternative rates! With income tax only from recomputing prior year investment	1,614	1,062,754	1,143,672	1,056,396	1	292,130	26,274	244,757	280,581	1,708	530	11,549	35,824	618	140,074	9	32,076	•
credit and additional tax for tax preferences	834 113,346	124,663 2,311,544	262,009	1 1	1-1	1.1	1 1	1 1	1 1	5,554	724	1.1	1.1	81 508	3,230	1-1	1 1	1 1
Returns without net income, total	530,932	493,934	-12,430,683	1,709	1,709	775	69	701	770	12,698	627	ın	69	8,269	87,342	36	-31,931	1,709
With normal tax, surtax, and sur- charge. With income tax only from recom- puting priory year intestment	36	611,4	-31,931	1,709	1,709	775	69	701	770	16	E .	7.	69	Φ	973	36	-31,931	1,709
preferences	7,523	110,641	-1,882,659	1	,	1	1	1	1	12,682	627	1	1	1,115	27,255	•	1	•
Returns with additional tax for tax preferences Farefrences With net income Without net income	556	124,861 33,157	256,727 -76,274	205,812	94,576	77,835	5,931	15,548	51,516	99t	2,426	26,319	5,968	292	25,286	245	25,100	18,349
The set of	T. C	tota motore	to change	or Whoseman	then no tho	T bus ofamo	Southant Come	of the Dote	=									

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

		Retu	Returns with regular taxContinued	ular taxCo	ntinued							Returns wi	Returns with alternative tax	ive tax				
	Normal tax,	surtax,	and surcharge	том вы	4934					Income subject	to tax	Normal tax, surtex, and surcharge (including alternative tax)	(including alternative tax)	surcharge e tax)	тау буот			
Income status and size of income taxed at normal tax and surfax rates	Totel	Surcharge	Tax after foreign tax and investment credits	. 42	. E	Foreign I tax credit c	Invest- N. ment credit r	Number of returns	Net income or deficit	Net long- term capi- tal gain taxed at alterna- tive rates	Income taxed at normal tax and sur- tax rates	Total	Surcharge	Tax after foraign tax and investment credits	. H +3	Addi- tional tax for tax pref- erences	Foreign tax credit	Invest- ment credit
	(13)	(20)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(53)	(30)	(31)	(35)	(33)	(34)	(35)	(36)
Total	13,651,729	1,144,274	12,784,087	52,406	5111	392,411	475,231	36,931	53,190,368	4,534,006	46,577,922	25,601,611	2,300,657	20,572,571	68,792	1,507	3,595,483	1,433,557
Returns with nat income, total	13,650,954	1,144,205	12,783,386	27,390	5445	392,406	475,162	36,931	53,190,368	4,534,006	46,577,922	25,601,611	2,300,657	20,572,571	68,792	1,507	3,595,483	1,433,557
With income taxed at normal tax and surtax rates, total	13,649,442	1,144,069	12,781,874	27,390	544	392,406	475,162	35,323	52,078,772	3,477,610		25,310,993	2,274,519	20,329,326	4180*19		3,583,934	1,397,733
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	100,870 187,958 206,114 229,488 301,103	143 80 2,456 21,254	94,454 173,498 193,550 216,744 285,250	1,352 1,309 1,262 1,366	1 °€ 1 ₹	35.7 24.1 57.7 686	6,409 14,107 12,323 12,687 15,167		88,364 101,092 86,079		3,084 9,792 17,417 22,819	22,102 22,018 25,302 21,502	1,907	21,546 21,282 21,453 20,776	182 593 352 297 452		20 185 21 21	536 551 828 723 723
\$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$95,000				882 567 392 348	23	23.1 23.1 26.2 26.2 27.0 27.0 27.0 27.0 27.0 27.0 27.0 27	7,984	2,950 2,180 1,471 1,438	135,514 112,275 110,603 90,052 71,505	147,345 30,051 33,227 22,058 13,767	78,375 59,739 60,384 52,267	34,164 30,170 27,657 28,220	3,621	31,839 28,597 26,175 26,918	, 435 657 363 393	, 040g	~	2,269 1,433 1,282 1,102
\$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$50,000 \$80,000 under \$100,000 \$90,000 under \$100,000	283,104 236,333 222,074 181,387 183,419			614 592 530 269 459	108651	127 221 192 134 636	10,210 8,308 6,242 5,789 5,192	2,005 1,459 1,385 961 838	159,808 131,534 129,905 109,677 112,833	38,052 26,119 19,830 18,633	109,199 93,652 102,715 81,097 78,839	54,218 46,634 50,100 41,413	1,4,4,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,	51,322 44,084 48,055 39,313 40,453	250 377 377 314 314 267	, 40889 2	258 97 33 26	2,638 1,453 1,913 1,965
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$250,000. \$250,000 under \$1,000,000.	720,396 537,434 430,737 1,309,352 1,213,111	61,983 47,231 37,479 114,574 106,170	ਜੰਜੰ	1,091 1,421 947 1,773	36 12 2 E	1,598 2,180 4,048 6,763	18,689 14,371 11,895 32,769 27,817		498,395 400,440 289,266 1,033,995 1,353,946	89,577 90,023 41,428 167,078 215,764	376,435 282,613 227,532 809,219 1,048,079	202,416 162,799 124,327 456,935 601,695	17,795	193,874 152,849 118,523 437,629 562,649	567 559 2,084	22 22 147 186	613 2,555 1,179 1,879 12,517	7,395 7,395 4,625 17,427 26,529
\$1,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$25,000,000. \$25,000,000 under \$50,000,000. \$50,000,000 under \$100,000,000.	2,350,438 769,054 955,337 718,687 753,139 867,833	206,672 68,022 84,689 63,772 67,593			0,11111	18,450 25,833 35,844 51,107 140,961	70,537 33,187 39,836 42,382 33,260		1,176,108 2,919,644 4,687,055 5,303,194 7,260,312		425,220 576,758 036,593 823,796 774,531	2,918,412 2,269,041 2,638,905 3,656,849	169,948 126,710 201,295 236,582 331,257	1,748,659 1,251,408 1,889,001 2,137,779 3,033,291	8,8,7,3,4,3,4,5,4,8,8,8,6,8,9,8,9,9,9,9,9,9,9,9,9,9,9,9,9		69,813 82,931 203,986 263,374 371,849	99,940 82,881 176,054 237,752 251,709
With no income taxed at normal tax and surtax rates, total	1,512			,	Ī	i	•					290,618	26,138	243,245	1,708		11,549	35,824
With income taxed at alternative rates With income tax only from recomputing prior year investment credit and additional tax for tax preferences	1,512	136	1,512	1 1	, ,	1 1	1 1	1,608	1,111,596	1,056,396	t į	290,618	26,138	243,245	1,708	230	11,549	35,824
Nontaxable	• 4	, (	• ;	• ,	1	1	1	i	1	,	•	1	,	ı	1	'	'	1
Mith normal tax, surtax, and surcharge working the formal tax out ax, with income tax only from	775	69	107	16	1	2 2	69	1 1	1 1	1 1	1 1	1 1	1 1	1 1	, ,	1 1	' '	1 1
recomputing prior year investment credit and additional tax for tax preferences	•	1	1	,	ı	1	•	'	1	1	t	,	ī	1	'	'	1	1
Returns with additional tax for tax preferences. With net income.	8,358	009'	6,788	53	1445	1,085	485	261	205,332	111,236	76,227	69,477	5,331	38,760	394	1,507	25,234	5,483
(*) Estinate is not shown sensesely become of high committee	o ostracod vi	o Lifeh com	13mg smadohil	4 tor	4 10 30		Section 4											

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes returns with income taxed at alternative rates, and a few returns of mutual savings banks, regulated investment companies or real estate investment trusts not eligible for alternative tax but with capital gain taxed at 25 parcent under special provisions of internal Revenue Code.

NOTE: Number of returns may not ead to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120S

Table 12. - SELECTED TAX RELATED FREQUENCIES, AND INVESTMENT CREDIT COMPUTATION ITEMS, BY SIZE OF DEFICIT

		Numb	Number of active corpora	e corporati	tion returns (	other than I	Form 1120S		Consolidated returns	ad returns		Returns	with	investment credit items	lit items		
Income status and size of income		With norms	With normal tax, surtax, and				With tex					Satt of		Qualified investment in suspension period	lvestment		
taxed at normal tax and surtax rates, or size of deficit	Total	1	After	Aftar		nt	from re-	With additional	returns (parent	Number of subsidiar-	Number of	property used for		property less tion	exemb-	a t	Investment
		Before	tax and investment credits	tex credit only	credit	credit	prior year investment credit	preferences	corpora- tions)	22 20 11		investment cradit		Number of returns	Amount		carryover
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(01)	(11)	(12)	(13)	(14)	(15)	(16)	(11)
Total	1,425,014	779,939	747,489	779,398	6,820	258,750	64,259	189	17,155	83,438	338,296	45,806,320	42,410,265	969	10,160	2,518,134	1,306,726
Returns with net income, total	894,082	406,677	747,460	779,363	6,819	258,731	56,820	929	11,541	57,511	277,799	40,527,064	37,580,658	620	9,576	2,185,967	754,120
With income taxed at normal tax and surtax rates, total	778,290	778,290	745,856	777,753	6,701	258,234	55,838	9517	465,6	48,196	259,529	39,181,086	36,357,706	266	9,288	2,101,636	570,788
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000	296,318 115,236 72,449 54,195 55,407	296,318 115,236 72,449 54,195 55,407	273,406 110,716 70,683 53,133 54,561	296,110 115,120 72,428 54,189 55,346	787 506 321 137 345	62,004 34,217 23,339 18,587 20,831	7,387 5,309 4,885 3,761	70 (*) 26 36	833 526 417 625 625	1,289 1,066 1,001 1,371	62,900 34,229 23,400 18,590 20,837	352,063 302,442 275,084 252,106 388,131	284,679 243,698 218,666 207,197 322,308	157 67 87 (*)	702 458 390 (*)	16,858 14,842 13,614 12,882 20,826	12,687 11,094 7,738 6,004 9,905
\$25,000 under \$30,000. \$30,000 under \$35,000. \$35,000 under \$40,000. \$40,000 under \$45,000. \$45,000 under \$50,000.		37,023 19,847 14,285 11,533 9,393	36,510 19,596 14,119 11,430 9,325	37,023 19,826 14,285 11,532 9,392	213 186 125 51 51	14,400 8,528 6,534 5,689 4,865	3,526 1,900 1,546 1,348	30 15 30	1446 315 285 285 148	1,391 606 792 340 228	14,400 8,528 6,534 5,690 4,866	268,527 168,525 155,226 128,066 147,645	223,003 138,521 133,413 105,340 118,873	(*) 53	(*) 11	14,433 9,005 8,615 6,957 7,814	5,367 5,393 3,229 3,015 3,833
\$50,000 under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000.		14,926 10,143 8,227 5,763		14,923 10,138 8,225 5,763 5,090	106 113 138 68 85	7,573 5,666 4,653 3,181 2,978	2,021 1,612 1,347 964	20 27 7 13	263 254 176 201 140	550 627 515 471 364	7,577 5,681 4,654 3,181 2,981	224, 474 191, 980 156, 174 127, 701 107, 499	187,782 154,862 131,372 109,734 90,951	**	(*)	12,466 10,111 8,827 7,335 5,937	3,452 3,077 2,044 2,912 2,388
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$550,000 \$250,000 under \$500,000 \$500,000 under \$1,000,000	15,689 8,029 4,903 9,702 4,901	15,689 8,029 4,903 9,702 4,901		15,682 8,025 4,891 9,691 4,885	320 202 185 459 510	9,739 5,732 3,466 7,424 3,937	2,736 1,989 1,254 2,786	23 13 14 171	572 427 382 779 578	1,569 1,203 1,195 2,989 2,953	9,806 5,736 3,476 7,429 3,941	489,978 648,035 302,384 1,167,194 1,126,191		37	193	28,648 30,326 16,399 71,269 65,099	5,872 5,724 5,203 17,936 16,266
\$1,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$25,000,000. \$25,000,000 under \$50,000,000. \$50,000,000 under \$100,000,000.	3,914 577 375 179 118 62	3,914 577 375 179 118		3,897 571 371 178 116	946 305 242 137 91	3,495 562 362 177 1115	1,868 399 281 281 147 101 53	<b>∞</b> ααιι,	862 222 162 107 70 46	9, 4, 693 9, 4, 693 9, 8, 60 1,375 1,375	3,501 368 368 178 117	3,373,243 2,210,475 4,820,852 4,867,044 5,715,288 11,214,759	3,087,143 2,018,863 4,652,594 4,642,501 5,480,818 10,502,485	D 1 4 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6 7 1 6	955 754 555 160 3,789	203,381 131,442 262,368 278,040 320,437 523,705	59,054 90,183 121,695 46,981 3,294 116,442
With no income taxed at normal tax and surtax rates, total	115,794	1,614	1,604	1,609	119	164	985	100	1,949	9,315	18,570	1,345,978	1,222,952	33	288	84,331	183,332
With income taxed at alternative rates With income tax only from recomputing prior year investment credit and additional tax for tax preferences. Nontexable.	1,614 834 113,346	1,614	1,604	1,609	911	1641	193	15 15	156	2,146	502 452 17,617	640,925 201,839 503,214	604,240 182,441 436,271	1 18	- 1888	12,734 29,385	30,837 18,824 133,671
Returns without net income, total	530,932	36	59	36	1	19	7,439	125	5,614	25,927	60,497	5,279,256	4,829,607	92	584	332,167	552,606
With normal tax, surfax, and surcharge. With income tax only from recomputing prior year investment credit and additional tax for tax preferences	36	36	50	36	н I	19	7,436	-	538	3,896	3,586	2,148,339	1,745	,	*	139,074	190
Deficit: Under \$5,000. \$5,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000.	341,102 94,672 33,363 29,374 16,483	(* *	*	(*)		FALTE	2,189 1,731 807 929 595	38	508 578 796 796	1,001 1,546 1,266 2,240 2,475	20,687 14,252 7,066 6,816	226,149 203,827 133,760 264,442 223,373	203,163 183,255 110,908 220,963 190,237	£	* ****	13,090 12,053 7,127 14,781 12,914	14,336 17,754 6,339 18,580 20,483
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 under \$10,000,000. \$10,000,000 or more.	13,103 1,635 1,112 72	15	12 - 4	15.0	агг	ovwu ⊔	828 170 158 31	(*) 13 13	1,547 415 470 46	6,449 2,665 6,081 2,204	5,298 870 706 54	656,794 347,501 1,236,426 1,986,984	560,663 293,613 1,154,868 1,911,937	нимі	327	38,100 20,170 80,260 133,672	48,169 35,377 236,841 154,727
Footnotes at end of table. See text for explanatory statements and for "Description	explanatory	statements	and for "D		of the Sample and	e and Limit	Limitations of t	of the Data."									

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120S

Table 12. - SELECTED TAX RELATED FREQUENCIES, AND INVESTMENT CREDIT COMPUTATION ITEMS, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, OR BY SIZE OF DEFICIT - Continued

[Money amounts in thousands of dollars]

			d+for somethod		investment credit itemsContinued	it.emsCont	frmed				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
	Normal tax. surtax.	surtax, and			Unused investment credit	nt credit				recurns	Actual Mich investment great	ment creat	Sreater than	tentative	Investment credit	redit
a)	surcharge		-			Unused tentive	ntive						surtax, and		Unused investment credit	vestment dit
taxed at normal tax and surtax rates, or size of deficit	Total	After foreign tax	Investment	Number of returns	Total	investment credit		Depreciable I	Depreciation	Number of returns	Tentative investment credit	Investment credit	surcharge after foreign	Investment	Number of	Amount
		credit				returns	Amount						tax credit	•	returns	
	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(53)	(30)	(31)	(35)	(33)
Total	35,260,903	31,381,837	1,908,788	95,776	1,911,272	72,952	713,579	713,579 690,045,305	41,303,470	41,427	296,638	236,830	3,479,431	403,535	164,4	128,966
Returns with net income, total	35,260,637	31,381,571	1,908,719	35,290	1,026,569	22,985	381,457	615,849,476	36,407,179	41,419	296,633	236,742	3,479,330	403,506	4,494	128,902
With income taxed at normal tax and surtax rates, total.	35,027,038	31,158,979	1,872,895	17,196	794,722	11,062	329.087	595.029.969	35.062.983	41.285	293,251	222, 52h	3.448.758	306.261	1 han	118 530
Under \$5,000.		28,329	6,95	9,559	18,386	6,054		5,212,001	453,324	17,236	74	7,600	7,456	2,437	2,228	4.204
\$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	63,413 73,725 83,800 126,055	63,154 73,635 83,773 125,815	14,658 13,151 13,410 17,000	2,625 1,300 930 639	10,744	1,777	5,322 3,546 2,804 7,179	4,308,445 3,854,160 3,552,578 4,645,970	372,155 339,142 304,345 416,330	3,610 2,633 4,633	334 682 1,007	7,718 5,603 4,961	14,170 10,989 11,889	2, 2, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	218 382 382 382 382 382 382	2,301 2,603 1,572 1,544
\$25,000 under \$30,000 \$30,000 under \$35,000 \$33,000 under \$40,000 \$40,000 under \$45,000		108,093 89,332 85,615 89,564 89,008	14,037 9,417 9,327 7,854 7,045	548 260 129 86 117	5,793 2,591 2,150 4,584	304 93 57 57 65	3,310 1,742 1,189 561 1,999	3,300,112 2,647,665 2,213,035 1,775,886 1,877,530	290,450 231,694 180,366 159,812 170,136	1,478 888 599 503 604	80 14 48 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80 14 80	4,050 4,536 2,555 1,919	11,799 9,846 7,965 7,971	2,553 2,853 2,816 2,076	227 (*) (*) 79	1,187 2,415 (*) 916
mde; mde; mde; mde;		169,891 158,714 153,053 124,621 130,717	12,848 10,761 8,155 7,854 7,168	130 79 72 72 55	3,070 2,438 2,690 2,377 1,174	82282	1,572 908 1,820 855	3,055,865 2,416,746 2,403,301 1,754,463 1,868,134	264,451 215,608 200,251 146,409 159,631	377 377 335 311 164	1,109 858 371 699 340	2,424 2,251 1,492 2,176 1,856	11,291	3,066 2,420 1,520 2,073 1,813	(*) 33 (*) 60 (*) 60	477 720 (*) 1,190
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$250,000. \$250,000 under \$500,000. \$500,000 under \$1,000,000	ਜੌਜੌ	581,844 501,349 394,059 1,349,655 1,446,835		157 92 61 76 68	7,895 14,269 5,102 39,015	107 58 29 62 62	11,339 11,839 1,832 25,604 15,338	6,912,422 8,638,322 4,037,072 15,728,857 17,169,282	557,452 595,177 325,067 1,216,158 1,113,232	555 284 169 372 199	2,154 3,039 1,023 3,827 5,378	4,281 3,500 4,364 6,552 7,453	32,184 31,447 20,328 74,529 88,789	7, 601 2,976 8,364 9,964	1,49 2,88 (*) 1,7	1,831 717 2,436 (*) 2,865
\$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000 \$55,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000		3,790,831 2,044,886 2,949,769 3,028,352 3,896,434 9,601,651	170,477 116,068 215,890 280,134 284,969	1288g	91,970 105,552 168,179 44,888 38,762 163,866	152	49,655 23,714 55,219 12,533 37,970 48,593 1	53, 979, 007 34, 910, 717 81, 480, 945 68, 178, 250 92, 562, 405 166, 546, 799	3,458,744 2,105,656 3,949,280 3,861,558 4,736,226 9,240,329	237 4,48 4,50 20 20	21,793 16,225. 40,844 62,093 69,059	38,553 16,679 45,234 36,495 2,538 1,169	281,725 171,546 100,870 521,667 688,676	38,544 24,565 49,585 76,720 71,561 58,897	800411	21, 816 8,338 36,501 21,870
With no income taxed at normal tax and surtax rates, total	233,599	252,592	35,824	18,094	231,847	11,923	52,370	20,819,507	1,344,196	133	3,382	14,218	30,572	7,245	#	10,363
With income taxed at alternative rates! With income tax only from recomputing prior year investment credit and addi-	233,599	222,592	35,824	98	37,233	55		6,007,943	403,833	133	3,382	14,218	30,572	7,245	#	10,363
tional tax for tax preferences	1.1	1 1	1 1	452 17,617	31,558 163,056	346	12,73 <sup>4</sup> 29,385	3,156,618	199,244	1 1	1 1	1 1	1 1	1 1	1 1	1 1
Returns without net income, total	266	266	69	984,09	884,703	196,64	332,122	74,195,829	4,896,291	φ ,	5	88	101	29	m	₹ :
With normal tax, surtax, and surcharge. With income tax only from recomputing prior year investment credit and additional tax for tax preferences	- 266	566	69	3,586	205,733	3,275	32	103,627	3,942	σο I	ر د	88 1	101	53	m i	₫ '
Deficit: Under \$5,000. \$5,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000	*	*	(8)	20,687 14,252 7,066 6,816 4,746	27,426 29,806 13,466 33,361	16,337 11,600 5,915 5,748 4,052	13,090 12,053 7,127 14,781 12,914	2,457,073 2,602,987 1,642,165 2,992,397 2,886,190	179,374 195,466 121,376 228,536	+ 1 1 + 0	. 1 1 1	11116	· · · · ·	ווווח	11114	1111⊅
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000	26 71 411	28 71 411	17	5,292	86,255 55,529 317,068	4,816 797 651		8,837,508 4,146,172 20,085,154	642,183 290,135 1,299,065	∞н⊣.	(2)	עריי	24.	8 47 6	ਜ 1 ਜ	6, 11
\$10,000,000 or more	60 100 of high 8	60		However the	288,398	51 nded in the	133,671	28,546,183	1,722,693	1	1	(2)	8	2		•

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes returns with income taxed at alternative rates, and a few returns of mutual savings banks, regulated investment companies or real estate investment trusts not eligible for alternative tax but with capital gain taxed at preclaim approxisions of Internal Revenue Code.

Special provisions of Internal Revenue Code.

Nower of the Sample and Inmitations of the Data.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Inmitations of the Data."



Table 13.—NUMBER OF RETURNS, SELECTED RECEIPTS, NET INCOME, STATUTORY SPECIAL DEDUCTIONS, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX AND INVESTMENT CREDITS, PAYMENTS, AND INVESTMENT CREDIT ITEMS, BY SIZE OF NORMAL TAX AND SURTAX BEFORE CREDITS

[Money amounts in thousands of dollars]

			[	,				-,							
							group			Statuto	ry spec	ial ded	uctions	Income subj	ect to tax
Size of normal tax and surtax (before surcharge, and before foreign tax and investment credits)	Number of returns other than Form	Total receipts	Net los term car gain red by net si term car	ital rece uced fro nort- dome pital corp	eived m estic ora-	for perce ducti	ifying 100 nt de- on (for-	inc inc o defi	ome r	Total	oper	et ating oss yover	Dividends received deduction	Net long- term capital gain taxed at alter-	Income taxed at normal tax and surtax
	11208		los	***			estic)							native rates	rates
	(1)	(2)	(3)	(4)	.)	(:	5)	(	6)	(7)	(	3)	(9)	(10)	(11)
Total	1,425,014	1,607,247,50	8,035	.246 5,02	1,255		574,352	77,97	1,501	5,988,036	2,4	30,699	3,155,817	4,534,006	76,676,656
Returns with net income, total	894,082	1,399,906,79	7,541,	312 4,76	3,692		563,735	90,402	2,184	5,789,921	2,4	30,699	2,957,724	4,534,006	76,674,947
With normal tax and surtax, total Under \$6,000	779,904 584,217 55,035	1,337,804,60 168,687,20 44,991,93	2 330,	.599 17'	7,761 7,453 9,080	4	415,689 9,564 17,984	85,02 4,66 1,57	5,124	3,712,501 427,779 72,848	31	76,549 08,080 27,742	2,485,475 119,345 44,569	4,534,006 6,780 45,329	76,674,947 4,096,652 1,444,444
\$10,000 under \$15,000 \$15,000 under \$20,000	31,229 20,034	33,246,15 24,748,85	64 89, 62 69,	742 4:	3,625 8,028		720 7,967	1,26	2,923	87,592 57,549		50,521	36,144 32,868	66,890 57,980	1,107,764 917,045
\$20,000 under \$25,000 \$25,000 under \$50,000	13,394	20,773,85			8,119 2,392		16,146	3,01	7,229	55,114 187,202		19,870 47,697	34,857 137,814	40,950 171,494	752,143
\$50,000 under \$75,000. \$75,000 under \$100,000. \$100,000 under \$250,000. \$250,000 under \$500,000.	13,002 7,002 13,586 4,662	38,499,54 27,259,37 83,772,38 61,881,83	5 129, 5 85, 30 344,	.365 3' .790 138	2,528 7,484 8,297 8,721		9,058 1,989 5,975 6,714	1,928 1,42 4,835 3,705	7,596 5,348	77,835 56,335 175,701 161,860		22,391 23,582 56,370 50,936	53,755 32,035 114,303 106,471	118,680 76,354 316,431 246,299	1,735,464 1,297,124 4,351,817 3,295,526
\$500,000 under \$1,000,000	2,390	58,726,85			5,637	١.,	27,285	3,82		217,521		53,881	155,754	270,150	3,331,004
\$1,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000	2,363 377	231,588,06			5,689 8,625	•	129,865 84,362	14,72		810,549 504,048		36,303 53, <b>1</b> 62	637,016 368,271	1,144,197 1,347,477	12,748,825
\$50,000,000 under \$100,000,000 \$100,000,000 or more	40 22	78,576,61 138,487,51			8,612 3,471		5,738 27,128	6,410		418,241		2,567	295,297 316,976	473,284 151,711	5,550,299 17,312,668
Without normal tax and surtax2	114,180	62,102,19			5,931		148,046	5,380		2,077,420	- 1	04,150	472,249		17,512,000
Returns without net income, total	530,932	207,340,70			7,563	'	10,617	-12,430		198,115	ı		198,093		1,709
With normal tax and aurtax	36	662,36			2,597		-		1,931	10,522		-	10,522	-	1,709
				Income	tax						For	eign ta	x credit	Investmen	nt credit
		No	mal tax, su	rtax, and s	urchar		100								
					trolled			Tax fro	n l						
Size of normal tax and surtax (before surcharge, and before foreign tax	Total	Normal tax		pro	visions	s for-	r	ecomput	ing Ad	ditional		er of	A	Number of	
and investment credits)	Total	and surtax	Surcharg	e Reducti in surt		Multip		rior ye nvestm		x for tax eferences		urns	Amount	returns	Amount
				exempti	ion e	exempti	ions	credi		erenees	'				
				under		unde ection									
	(12)	(13)	(14)	(15)		(16		(17)	)	(18)	(	19)	(20)	(21)	(22)
Total	39,370,827				,968		3,976	114		3,053	_	6,820	3,987,894	258,750	1,908,788
Total	39,356,727				,968		3,973	101,		2,426		6,819	3,987,889	258,731	1,908,719
Returns with net income, total  With normal tax and surtax, total	39,350,699	1			,968		3,973		,182	1,952		6,819	3,987,889	258,731	1,908,719
Under \$6,000	1,006,355				,204		3,479		,404	51		1,924	1,297	156,778	59,865
\$6,000 under \$10,000	427,980	390,596	50,8	31 1	,748	25	910	2,	,474	42		386	296	21,315	21,222
\$10,000 under \$15,000 \$15,000 under \$20,000	405,450 371,268				,095		750		,222	18 27		207 164	271 459	13,539	18,335 14,408
\$20,000 under \$25,000	321,076				644		5,180	-,	779	19		87	329	6,993	12,383
\$25,000 under \$50,000	1,239,346				,303		5,221		,298	141		512	1,651	18,240	38,069
\$50,000 under \$75,000 \$75,000 under \$100,000	864,920 660,754		74,8	85	884 735		5,737 3,620		,998 ,146	111 43		321 206	2,645 2,809	8,480 4,959	25,551 18,534
\$100,000 under \$250,000	2,295,608	2,089,508	200,8	144 1,	,779	7	7,209	5,	,023	418 240		689	14,269	10,186	64,314
\$250,000 under \$500,000 \$500,000 under \$1,000,000	1,777,537 1,818,298				659		2,747 L,389		,002	505		520 467	23,323	3,716 2,066	49 <b>,17</b> 3 61 <b>,</b> 939
\$1,000,000 under \$10,000,000	7,032,298	6,392,848	622,4	23	658		1,315	16	,688	333	1	987	325,749	2,218	378,919
\$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	8,868,363 3,067,426				51 7		132		,598 ,629	4	i	291 35	945,040 710,221	370 37	661,596 163,214
\$100,000,000 or more	9,194,020	8,347,894	830,3		14		2		796	-		22	1,920,905	20	321,197
Without normal tax and surtax2	6,028	-	. ]	-	-		-	5,	,554	474		-	-	-	-
Returns without net income, total With normal tax and surtax	14,100 791			69 69	-		3	12,	,698 16	627		1	5	19 <b>1</b> 9	69 69
WIGH HOUMAN CAN AND SEE CANONICS		x, surtax, ar				-		_	10		4	-1	Thurson	investment	
Size of normal tax and surtax (before	Foreign ta	<del></del>	Foreign	tax and	F		Paymen with ap		Cost of		ative	Investme			
surcharge, and before foreign tax and investment credits)	rorergn ca	X Credit	investment	credits		mated pay-	cations	s for	used fo	r inve	stment	credit	Number o	f Total	Unused tentative
4.4 1.1101111111111111111111111111111111	Number of returns	Amount	Number of returns	Amount	me	ents	filing		investme credit		edit	carryove	returns	amount	investment credit
-	(23)	(24)	(25)	(26)	1.	27)	/2	28)	(29)		0)	(31)	(32)	(33)	(34)
Total	779,398	35,265,446	747,489	33,356,658	1	39,459			45,806,		8,134	1,306,7			713,579
Returns with net income, total	779,363	35,264,676	747,460	33,355,957		52,117			40,527,0		5,967	754,1			381,457
With normal tax and surtax, total	779,363	35,264,676	747,460	33,355,957		44,348	1	1	39,822,0	'	3,848	601,6			339,338
Under \$6,000	583,811	998,603	553,240	938,738	1	02,758	1	6,258	1,408,		9,088	41,7		1	23,052
\$6,000 under \$10,000	55,009	425,168	54,237	403,946	7	73,955	58	8,671	374,9	945 2	0,291	9,0	68 74	4 8,198	3,812
\$10,000 under \$15,000 \$15,000 under \$20,000	31,227 20,033	402,939 369,535	30,893 19,909	384,604 355,127		91,457 30,226		7,277 8,468	314,0 274,4	053 1 180 1	6,984 4,538	7,6' 5,5	77 32 19 17		2,328 2,415
\$20,000 under \$25,000	13,388	319,949	13,302	307,566	8	30,492	40	6,514	213,5	520 1	1,790	4,0	08 13	3,432	1,556
\$25,000 under \$50,000	32,540	1,234,256	32,535	1,196,187		34,947		6,459	685,2		8,366	10,6			5,694
\$50,000 under \$75,000 \$75,000 under \$100,000	12,995 6,994	860,166 655,756	12,992 6,994	834,615 637,222		54,249 L4,024		6,166 1, <b>1</b> 74	716,7		3,708 9,510	7,40 6,3		0 <b>1</b> 5,540 1 7,294	11,004 3,281
\$100,000 under \$250,000 \$250,000 under \$500,000	13,564	2,275,898	13,561	2,211,584	1,01	13,909	37:	5,656	1,162,7	711 6	6,528	12,49	91 12	2 14,727	8,061
\$500,000 under \$1,000,000	4,646 2,377	1,750,096	4,645 2,377	1,700,923 1,713,227		23,669		9,219 4,855	1,388,4		4,260 7,661	26,15 24,7		6 61,230	39,246 11,880
\$1,000,000 under \$10,000,000	2,346	6,689,528	2,344	6,310,609	4,91	17,813	1,050	6,591	7,725,	102 44	0,472	201,90	04 8	9 263,457	88,985
\$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	374 37	7,901,721	373 37	7,240, <b>1</b> 25 2,185,362		79,866	32	1,903	12,763,1 3,410,1		8,817 6,643	127,49	11	8 194,716 6 139,541	89,431 33,758
\$100,000,000 or more	20	7,257,319	20	6,936,122	5,93	35,834		6,914	7,925,1		5,192	10,3		4 24,325	14,835
W/Z +1						7 760		0.00	COE C			750 /	20.00	0 30/ 63/	42,119
Without normal tax and surtax2	-	- 1	-	-		7,769		7,957	705,0	153 4	2,119	152,49	18,06	8 194,614	42,119
Returns without net income, total With normal tax and surtax	- 36 36	770 770	29 29	701 701		7,769 37,342 973		1,149	5,279,2 1,7	256 33	2,119	552,60	06 60,48		332,122

<sup>1</sup>Excludes returns with income tax from recomputing prior year investment credit and additional tax for tax preferences.
2Includes returns with income tax from recomputing prior year investment credit and additional tax for tax preferences.
NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statementa and for "Description of the Sample and Limitations of the Data."

Table 14.—INVESTMENT CREDIT ITEMS: NUMBER OF RETURNS, COST OF PROPERTY, INVESTMENT QUALIFIED FOR CREDIT, TENTATIVE CREDIT, CARRYOVER, INCOME TAX, INVESTMENT CREDIT, UNUSED CREDIT, DEPRECIABLE ASSETS, DEPRECIATION DEDUCTION, RETURNS WITH CARRYOVER, AND RETURNS WITH CARRYOVER USED, BY MAJOR INDUSTRY

	[Money amou	nts in thousar	ds of dollara					
			Returns, of	her than Form	1120S, with in	vestment credit	items	
Major industry	Total number of active corporation returns	Number of returns	Cost of property used for investment credit	Investment qualified for credit	Tentative investment credit	Investment credit carryover	Income	Available for use of investment credit1
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries: Number of returns. Amount.	1,658,820	338,296	290,827 45,806,320	290,827 42,410,265	290,776 2,518,134	100,333 1,306,726	263,787 35,357,771	259,657 31,381,837
Agriculture, forestry, and fishery	31,979	7,054	154,394	135,808	9,238	9,735	90,762	78,682
Mining	14,028	3,814	690,040	629,476	43 <b>,</b> 569	61 <b>,</b> 773	865,508	250,264
Metal mining Coal mining. Crude petroleum and natural gas. Nonmetallic minerals (except fuels) mining.	1,314 1,673 7,818 3,223	151 410 2,051 1,202	178,076 124,878 259,656 127,430	172,553 114,646 230,352 111,925	12,070 7,678 16,051 7,770	6,885 12,007 30,301 12,580	140,615 18,090 635,361 71,442	95,056 17,948 73,266 63,994
Contract construction	127,670	25,731	744,095	553,692	37,037	19,690	574,129	549,114
Manufacturing  Food and kindred products.  Tobacco manufactures.  Textile mill products.  Apparel and other fabricated textile products.  Lumber and wood products, except furniture.	16,108 101 6,908 19,060	74,682 7,307 (*) 2,828 4,776 2,937	19,928,261 1,455,980 (*) 565,895 112,337 565,596	18,565,386 1,336,027 (*) 532,008 101,102 533,302	1,294,028 92,483 (*) 37,050 6,840 37,150	452,788 28,790 (*) 9,142 2,348 4,833	20,725,192 1,787,216 (*) 498,009 286,703 293,244	17,816,150 1,620,611 (*) 488,565 282,557 284,760
Furniture and fixtures.  Paper and allied products.  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.  Rubber and miscellaneous plastics products.	6,927 3,106 25,817 10,145 1,267	1,912 1,682 8,632 3,596 430 2,483	78,203 879,365 577,343 2,273,784 2,362,128 674,515	69,444 850,430 529,727 2,185,129 2,294,588 623,624	4,721 59,386 36,586 152,738 160,611 43,571	2,028 23,494 10,836 48,732 186,824 5,726	201,199 650,646 903,838 2,648,380 1,706,653 447,832	198,797 592,516 886,877 2,323,806 495,716 394,474
Leather and leather products	2,102 8,929 4,387	769 3,839 1,966	56,692 641,757 2,753,904	47,605 579,699 2,702,256	3,294 40,142 188,919	1,654 11,690 61,338	108,683 519,759 991,185	106,983 494,318 746,04
equipment	25,216	9,468 10,606 4,324	840,450 1,300,489 1,404,181	787,960 1,092,303 1,238,629	54,536 75,871 86,482	9,248 23,693 9,124	1,016,464 2,249,369 1,628,743	971,49: 2,025,30 1,484,43
Motor vehicles and equipment. Transportation equipment, except motor vehicles	3,165	940 1,219	1,352,826 1,258,636	1,257,867	88,002 82,100	2,300 4,170	2,585,145 553,178	2,401,30 517,93
clocks	1	1,545	491,027	367,749	25,610	2,426	964,826	828,57
allocable	13,329	3,396	151,345	134,268	9,034	3,345	278,279	271,04
Transportation, communication, electric, gas, and sanitary services.  Transportation.  Communication.  Electric, gas, and sanitary services	51,967 6,870	19,402 13,778 3,024 2,600	17,778,504 4,648,216 5,750,453 7,379,835	17,016,650 4,347,891 5,453,375 7,215,384	763,930 303,686 175,260 284,984	567,129 513,577 14,899 38,653	5,460,718 705,692 2,601,605 2,153,421	5,412,65 685,15 2,580,26 2,147,23
Wholesale and retail trade	524,586	115,282	2,483,895	2,153,013	142,597	69,183	3,588,604	3,410,44
Wholesale trade Groceries and related products	25,695	38,089 4,607 5,740 27,742	796,348 116,523 112,774 567,051	648,381 87,805 88,809 471,767	41,577 5,825 5,052 30,700	24,379 2,253 2,203 19,923	1,441,975 149,374 197,660 1,094,941	1,308,49 145,61 195,41 967,46
Retail trade. Building materials, hardware, and farm equipment. General merchandise stores. Food atores. Automotive dealers and service stations.	31,715 19,994 25,416	77,005 6,384 6,463 6,165 15,898	1,680,757 52,151 620,186 378,849 117,681	1,498,348 39,272 557,367 352,337 87,951	100,584 2,336 38,575 24,397 5,243	44,712 677 16,691 6,681 2,879	2,141,694 92,561 1,031,992 371,316 188,274	2,097,09 92,43 992,84 369,18 188,02
Apparel and accessory storea	32,227 65,854	8,245 4,661 14,900 14,289	76,459 24,506 248,085 162,840	71,228 17,100 233,982 139,111	4,601 831 15,721 8,880	1,649 911 8,382 6,842	115,725 52,558 114,422 174,846	115,60 52,12 114,05 172,82
Wholesale and retail trade not allocable	618	188	6 <b>,</b> 790	6,284	436	92	4,935	4,85
Finance, insurance, and real estate		42,730	2,207,815	1,904,836	129,261	47,980 11,042	3,263,736	3,104,31 1,075,35
Banking. Credit agencies other than banks. Security and commodity brokers, dealers, exchanges, and services.	58,957 4,015	10,073 8,172 801	1,116,018 361,742 56,013	986,933 311,830 42,254	67,997 20,384 2,889	5,837 856	1,154,883 326,522 133,116	319,40 132,26
Holding and other investment companies	5,883 30,343	1,187 1,352 3,642 17,502	25,043 387,357 17,374 244,268	21,243 313,702 13,565 215,309	1,481 21,870 705 13,935	1,333 16,639 243 12,030	62,097 1,344,168 45,332 197,618	59,52 1,276,29 44,87 196,59
Services	261,640	49,459	1,816,818	1,449,849	98,371	78,448	787,882	758,97
Hotels and other lodging places	36,584 86,067	3,547 9,172 14,598	149,504 113,976 861,292	128,344 99,502 698,197	8,765 6,427 48,085	8,342 5,966 34,328	102,773 62,720 333,981	95,43 62,30 319,66
Automobile services and miscellaneous repair services  Amusement and recreation services	. 35,535	6,437 6,780 8,923	412,036 165,572 114,438	281,563 148,678 93,565	19,442 9,740 5,912	10,142 15,857 3,813	50,620 133,329 104,459	50,04 129,53 101,99
Nature of business not allocable	. 898	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Table 14.—INVESTMENT CREDIT ITEMS: NUMBER OF RETURNS, COST OF PROPERTY, INVESTMENT QUALIFIED FOR CREDIT, TENTATIVE CREDIT, CARRYOVER, INCOME TAX, INVESTMENT CREDIT, UNUSED CREDIT, DEPRECIABLE ASSETS, DEPRECIATION DEDUCTION, RETURNS WITH CARRYOVER, AND RETURNS WITH CARRYOVER USED, BY MAJOR INDUSTRY—Continued

	(Money amo	unts in thousa	nds of dollars					
		Returne,	other than For	n 1120S, with	investment cred	it items—Cor	ntinued	
Major industry	Investmen	t credit	Unused in		Unused ta investmen		Depreciable	Depreciation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	aseets	deduction
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries:  Number of returns  Amount	258 <b>,</b> 750	1,908,788	95 <b>,</b> 776	1,911,272	72,952	713,579	334,480 690,045,305	335,974 41,303,470
Agriculture, forestry, and fishery	4,944	6,744	2,655	12,054	1,937	4,156	2,677,942	206,307
Mining	2,415	32,924	1,667	72,348	1,207	16,831	12,433,051	785,742
Metal mining	67	10,311	110	8,645	90	1,846	2,593,917	157,056
Coal mining. Crude petroleum and natural gas. Nonmetallic minerals (except fuels) mining	290 1,170 888	3,929 9,245 9,439	162 1,016 379	15,754 37,057 10,892	116 727 274	4,545 8,828 1,612	1,661,897 5,874,277 2,302,960	106,310 333,097 189,279
Contract construction	20,573	33,010	6,297	23,385	4,748	8,989	9,311,497	958,946
Manufacturing	57,956	980,779	20,495	764,953	16,282	351,181	314,948,497	20,285,828
Food and kindred products	5,497 (*)	77 <b>,</b> 256 (*)	2,218 (*)	43,961 (*)	1,735 (*)	18,409 (*)	25 <b>,</b> 495 <b>,</b> 240 (*)	1,671,507 (*)
Textile mill products	2,060 3,624	31,593 5,468	876 1,273	14,564 3,676	714 928	7,542	8,521,668	557,613
Lumber and wood products, except furniture	2,345	35,192	824	6,765	673	1,738 3,982	1,699,945 5,589,335	140,042 353,008
Furniture and fixtures	1,508 1,399	4,180 57,291	406 448	2,609 25,539	372 342	959 6,718	1,363,820 15,123,227	100,452 889,721
Printing and publishing	6,742 2,771	33,014 133,703	2,692 941	13,979 67,758	1,907 756	5,522	8,632,669	611,344
Petroleum refining and related industries	320 1,894	84,548	144 759	262,883	112	22,996 78,804	35,162,446 59,893,634	2,331,129 2,805,557
Leather and leather products	621	40,185 3,105	151	9,086 1,822	616 91	4,507 474	6,820,177 816,377	475,203 63,496
Stone, cley, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation	2,897 1,568	32,558 82,534	1,194 480	19,262 167,708	924 419	9,5 <u>11</u> 110,298	12,002,428 41,804,613	750,884 2,235,578
equipment Machinery, except electrical	7,723 8,675	46,091 63,858	2,057 2,5 <b>1</b> 3	17,533 35,602	1,741 2,074	10,232 14,699	12,027,895 21,910,819	852,582 1,894,785
Electrical equipment and supplies	2,724	78,976	1,706	16,630	1,464	8,583	16,427,789	1,436,885
Motor vehicles and equipment	856 801	85,297 42,915	103 464	5,024 43,346	98 385	3,092 40,309	21,467,316 10,575,618	1,410,949 888,951
Scientific instruments, photographic equipment, watches and clocks	1,278	24,350	290	3,671	244	1,495	5,660,942	516,101
allocable	2,636	9,025	947	3,227	677	1,193	2,476,752	193,069
Transportation, communication, electric, gas, and sanitary services.	14,761	596,241	6,716	734,229	5,170	197,741	263,277,010	11,719,721
Transportation Communication Electric, gas, and sanitary services.	10,656 2,156 1,950	163,757 172,123 260,361	4,825 1,075 816	653,005 17,943 63,281	3,825 722 622	162,276 4,780 30,685	70,317,730 66,410,990 126,548,290	4,116,401 3,123,489 4,479,831
Wholesale and retail trade	90,195	111,880	28,906	98,554	22,051	40,394	37,499,480	2,931,615
Wholesale trade	31,181	31,050	7,888	34,461	6,095	14,008	12,715,372	956,457
Groceries and related products	3,615 4,707	4,690 4,132	1,181 1,128	3,303 3,081	814 1,056	1,667 1,174	1,749,363 1,258,772	143,884
Miscellaneous wholesale trade	22 <b>,</b> 859 58 <b>,</b> 954	22,228	5,579	28,077	4,225	11,167	9,707,237	681,540
Building materials, hardware, and farm equipment	5,156	80,475 1,953	20,886 1,278	63,920 1,039	15,845 784	26,285 628	24,583,341 941,110	1,965,079
General merchandise stores	5,207 4,376	32,918 20,948	1,702 2,127	22,244 10,080	1,359 1,799	6,749 4,492	10,372,285 5,380,741	724,187 46 <b>0,</b> 140
Automotive dealers and service stations	12,557 6,627	3,903 3,864	3,717 1,686	4 <b>,1</b> 29 2 <b>,</b> 362	3,030 1,396	1,546 1,352	2,366,819	235,273
Furniture, home furnishings, and equipment atores	3,840	620 8,583	864	1,087	585	277	833,332 388,996	70,436 36,194
Eating and drinking places	9,924 11,269	7,686	6,098 3,415	15,150 7,829	4,617 2,275	9,022 2,219	2,349,245 1,950,8 <b>1</b> 3	200,165 164,198
Wholesale and retail trade not allocable	(*)	(*)	132	173	111	101	200,767	10,079
Finance, insurance, and real estate	32,094	91,862	11,479	85,192	8,275	41,448	28,684,792	2,099,084
Banking. Credit agencies other than banks Security and commodity brokers, dealers, exchanges, and services	9,001 6,225 525	51,242 14,784 1,851	1,228 1,980 296	27,798 11,433 1,880	1,126 1,540 285	18,008 5,841 1,137	9,193,393 3,933,871 270,524	766,312 312,362 32,315
Holding and other investment companies	583 854	825 13 <b>,</b> 823	630 501	1,969 24,684	393 421	736	621,592	37,564
Insurance agents, brokers, and service	2,945 11,962	726 8,611	702 6,142	225 17,203	493 49017	8,762 61 6,903	3,657,608 227,481 10,780,323	435,321 25,004 490,206
Services	35,722	55,245	17,509	120,557	13,230	52,839	21,187,389	2,312,782
Hotels and other lodging places.  Personal services.  Business services.	2,511 6,481 10,440	7,645 4,032 20,942	1,221 3,690 5,234	9,295 8,013 61,264	878 2,402 4,076	3,452 3,034 29,881	4,435,636 1,566,340 6,713,559	249,841 144,212 860,609
Automobile services and miscellaneous repair services	5,003 4,616 6,670	12,078 6,559 3,989	2,053 2,654 2,657	17,393 18,944 5,648	1,735 2,030 2,110	8,694 4,837 2,941	3,207,884 3,443,477 1,820,493	542,268 392,538 123,314
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)			
Mayer of Addition in attourners.		(")	(*)	(*)	(*)	(*)	(*)	(*)

Table 14.—INVESTMENT CREDIT ITEMS: NUMBER OF RETURNS, COST OF PROPERTY, INVESTMENT QUALIFIED FOR CREDIT, TENTATIVE CREDIT, CARRYOVER, INCOME TAX, INVESTMENT CREDIT, UNUSED CREDIT, DEPRECIABLE ASSETS, DEPRECIATION DEDUCTION, RETURNS WITH CARRYOVER, AND RETURNS WITH CARRYOVER USED, BY MAJOR INDUSTRY—Continued

		[Money amou	nts in thous	sands of dol	lars)					
		,			ment credit	carryover				h investment
				ent credit rryover				investment edit		ter than ten- stment credit
Major industry	Number of returns	Tentstive investment credit	Total	Returns with scounting periods beginning after Dec. 31, 1968	Income tax available for use of investment credit <sup>1</sup>	Investment credit	Total	Unused tentstive investment credit	Number of returns	Tentative investment credit
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All industries: Number of returnsAmount.	100,333	52,865 862,378	100,333 1,306,726	61,145 1,045,371	56,466 4,403,730	56,123 569,325	52,284 1,597,188	29,459 399,495	41,427	10,86 296,63
Agriculture, forestry, and fishery	2,992	2,786	9,735	4,653	12,331	2,637	9,764	1,866	1,149	54
Mining	1,803	25,333	61,773	44,291	97,494	21,413	65,658	10,141	515	10,35
Metal mining.  Coal mining  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	64 166 1,094 478	10,173 3,136 9,907 2,117	6,885 12,007 30,301 12,580	6,850 9,376 17,468 10,597	59,288 5,093 14,280 18,833	9,276 1,809 5,456 4,872	7,783 13,332 34,737 9,806	984 2 <b>,1</b> 23 6 <b>,50</b> 8 526	(*) 82 216 191	(*) 47 1,17 91
Contract construction	7,141	9,029	19,690	12,057	68,850	10,271	18,252	3 <b>,8</b> 56	3,325	3,60
Manufscturing	19,907	411,274	452,788	354,011	3,017,388	292,102	571,201	157,429	7,830	190,29
Food and kindred products Tobacco manufactures. Textile mill products Apparel and other febricated textile products. Lumber and wood products, except furniture.	2,088 (*) 864 1,200 492	24,901 (*) 10,792 948 15,689	28,790 (*) 9,142 2,348 4,833	15,043 (*) 4,060 1,140 2,431	221,643 (*) 95,397 22,214 72,469	21,987 (*) 10,455 960 16,982	31,653 (*) 9,444 2,292 3,514	6,101 (*) 2,422 354 731	758 (*) 278 438 245	14,07 (*) 7,77 52 3,73
Furniture and fixtures.  Paper and sllied products.  Printing and publishing.  Chemicsls and allied products.  Petroleum refining and related industries.  Rubber and miscellaneous plastics products.	438 426 2,934 1,011 139 680	654 23,615 4,942 23,840 80,503 18,100	2,028 23,494 10,836 48,732 186,824 5,726	1,073 14,263 7,323 32,233 185,851 2,602	9,682 85,542 71,996 198,028 129,574 171,225	613 23,618 5,754 17,737 29,699 18,134	2,109 23,462 9,735 54,826 237,624 5,687	459 4,641 1,278 10,064 53,545 1,108	216 146 1,212 338 (*)	19 11,90 2,74 10,82 (*) 16,86
Lesther and leather products	172 1,095 288	1,176 11,599 63,467	1,654 11,690 61,338	916 8,086 49,070	24,302 78,815 108,065	1,339 8,457 17,143	1,470 14,820 107,650	122 5,069 50,240	82 469 98	88 5,81 12,00
Fabricated metal products, except machinery and transportation equipment	2,186 2,517 1,529	16,821 12,132 30,276	9,248 23,693 9,124	5,152 11,702 4,557	165,983 96,256 322,002	15,366 10,180 28,031	10,588 25,614 11,369	3,287 4,711 3,322	933 1,054 316	12,16 6,71 26,32
Motor vehicles and equipment. Transportation equipment, except motor vehicles Scientific instruments, photographic equipment, watchee	208 356	35,305 13,952	2,300 4,170	1,302 2,709	455,621 61,732	35,017 7,292	2,607 10,821	675 7 <b>,</b> 784	94 95	11,2: 5,52
and clocks	200	14,369	2,426 3,345	1,489 1,962	402,471 25,930	13,584 2,367	3,213 2,471	1,037 437	112 572	13,33
Transportation, communication, electric, gss, and sanitary services	6,670	303,664	567,129	520,824	688,334	178,267	692,253	155,765	2,752	70,59
Transportstion	4,879 1,020 771	210,383 30,198 63,083	513,577 14,899 38,653	479,831 8,379 32,614	240,201 273,750 174,383	96,087 28,693 53,487	627,667 16,332 48,254	136,938 3,169 15,658	2,220 298 234	44,83 6,25 <b>1</b> 9,50
Wholesale and retail trade	30,938	27,328	69,183	43,305	245,044	22,165	73,718	15,558	12,813	7,96
Wholesale trade Groceries and related products. Machinery, equipment, and supplies Miscellaneous wholesale trade.	8,218 1,260 1,028 5,931	9,510 1,055 960 7,495	24,379 2,253 2,203 19,923	16,707 1,255 1,694 13,758	100,161 17,110 5,075 77,976	7,750 1,216 669 5,865	25,860 2,026 2,452 21,382	5,407 390 545 4,472	2,989 380 357 2,253	2,10 51 10 1,40
Retail trade.  Building materials, hardware, and farm equipment  General merchandise stores	22,605 1,607 2,055		44,712 677 16,691	26,527 452 12,695	140,128 10,630 50,581	14,063 426 4,937	47,720 524 20,857	10,085 113 5,362	9,807 515 905 1,149	5,40 13 3,34 73
Food stores.  Automotive dealers and service stations	2,397 3,177	2,257 834	6,681 2,879	2,774 1,390	24,948	2,167 599	6,764 3,083	1,176 500	1,174	:
Apparel and scoessory stores.  Furniture, home furnishings, and equipment stores  Eating and drinking places.  Miscellaneous retail stores.	2,060 1,156 5,983 4,170	526 129 3,085 1,176	1,649 911 8,382 6,842	772 755 2,649 5,040	8,027 2,776 18,740 18,934	892 146 3,171 1,725	1,259 894 8,139 6,200	249 84 2,011 590	1,168 532 2,684 1,680	2 3 65 48
Wholegale and retail trade not allocable	115	398	92	71	4,755	352	1.38	66	(*)	(*)
Finance, insurance, and real estate	12,187	35,584	47,980	30,555	172,752	18,208	65,261	21,517	4,533	6,74
Banking. Credit agencies other than banks Security and commodity brokers, dealers, exchanges, and services.	1,186 2,030	11,491 5,138	11,042 5,837 856	10,413 4,901 591	57,049 50,865	5,006 3,060	17,540 7,914 852	7,750 2,322	515 683 (*)	1,38 2,64 (*)
Holding and other investment companies.  Insurance carriers.  Insurance agents, brokers, and service.  Real estate.	512 506 1,100 6,685	898 13,793 67 4,088	1,333 16,639 243 12,030	649 5,499 147 8,355	6,170 34,598 1,446 22,191	379 6,607 149 2,891	1,832 23,823 164 13,136	599 7,901 ( <sup>2</sup> ) 2,836	99 91 551 2,566	27 1,64 72
Services.	18,570	47,380	78,448	35,675	101,443	24,262	101,081	33,363	8,436	6,52
Hotels and other lodging places	1,621 4,200 5,121	2,957 1,027 26,529	8,342 5,966 34,328	3,402 1,544 20,361	27,716 2,857 25,429	4,210 1,305 7,949	6,943 5,548 52,753	1,100 569 21,370	690 1,777 2,500	1,78 11,82
Automobile services and miscellaneous repair services Amusement and recreation services Other services	2,276 2,989 2,363	11,592 3,524 1,751	10,142 15,857 3,813	3,287 5,074 2,007	15,337 11,459 18,645	6,875 2,234 1,689	14,885 17,091 3,861	6,186 2,984 1,154	1,201 1,114 1,153	2,11 2: 44
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Table 14. —INVESTMENT CREDIT ITEMS: NUMBER OF RETURNS, COST OF PROPERTY, INVESTMENT QUALIFIED FOR CREDIT, TENTATIVE CREDIT, CARRYOVER, INCOME TAX, INVESTMENT CREDIT, UNUSED CREDIT, DEPRECIABLE ASSETS, DEPRECIATION DEDUCTION, RETURNS WITH CARRYOVER, AND RETURNS WITH CARRYOVER USED, BY MAJOR INDUSTRY —Continued

		[Money am	ounts in the	ousands of d	ollars]						
	Ret	urns with i	nvestment cr	redit greate	r than ten	tative	Small Bu			urns, (Form 1	.120s) with
	Investm	ent credit	vestment cit	ear t—contin		nvestment		inve	stment cred	it items	
Major industry	Total	Returns with accounting periods beginning after Dec. 31, 1968	Income tax available for use of investment credit1	Investment credit		Amount	Number of returns	Cost of property used for investment credit	Investment qualified for credit	Depreciable assets	Deprecia- tion deduction
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All industries: Number of returns. Amount.	41,427 236,830	28,672 158,739	41,427 3,479,431	41,427 403,535	4,497 -	128,966	23,237	23,237 341,691	23,226 284,781	23,031 3,526,210	23,082 303,959
Agriculture, forestry, and fishery	2,662	775	11,558	2,321	111	828	1,940	46,568	33,168	395,699	34,920
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	12,671 (*) 1,033 2,652 8,900	10,656 (*) 417 1,269 8,884	\$5,765 (*) 4,047 9,625 15,549	16,612 (*) 1,273 3,266 4,195	(*) (*) (*)	6,433 - (*) (*) (*)	579 (*) 360 161	4,450 11 (*) 2,194 1,827	2,593 4 (*) 924 1,380	174,576 1,626 (*) 74,087 79,190	17,145 151 (*) 8,542 6,116
Contract construction	6,747	3,102	62,047	8,810	283	1,510	1,745	44,815	37,649	433,071	41,561
Manufacturing.  Food and kindred products.  Tobacco manufactures.  Textile mill products.  Apparel and other fabricated textile products.  Lumber and wood products, except furniture.	73,906 5,968 (*) 2,836 652 2,167	39,881 3,226 (*) 649 296 353	2,507,934 194,805 (*) 93,744 17,487 49,263	228,588 17,258 (*) 9,859 893 5,755	1,174 203 (*) (*) (*)	35,262 2,734 (*) (*) (*)	4,355 340 (*) 422 126	84,881 3,118 (*) 1,715 7,570	76,152 2,762 - (*) 1,535 6,824	964,892 89,348 - (*) 26,975 53,674	75,566 7,086 (*) 2,999 4,545
Furniture and fixtures.  Paper and allied products.  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.  Rubber and miscellaneous plastics products.	378 8,719 2,964 6,551 (*) 1,799	77 6,787 1,378 5,307 (*) 571	9,640 63,462 67,034 170,386 (*) 169,700	613 16,560 4,837 14,782 (*) 18,008	(*) 266 (*) (*) (*)	(*) 675 (*) (*) (*)	309 (*) 720 (*)	1,795 (*) 25,000 (*) 15 881	1,536 (*) 24,314 (*) 5	38,376 (*) 110,689 (*) 1,146 6,423	3,571 (*) 10,377 (*) 41 658
Leather and leather products Stone, clay, and glass products. Primary metal industries. Fabricated metal products, except machinery and transportation equipment.	306 2,292 16,151 2,038	77 1,300 4,624	17,310 75,917 95,903 157,969	1,167 7,742 15,923	(*) (*) (*)	(*) (*) (*)	(*) 311 (*)	(*) 4,107 (*) 7,790	(*) 3,595 (*) 5,837	(*) 96,094 (*) 136,536	(*) 6,966 (*) 10,343
Machinery, except electrical.  Electrical equipment and supplies	5,963 1,095 425 1,175	1,625 894 289 681	84,217 316,504 128,861 59,816	9,478 27,421 11,621 6,650	(*) (*) (*) (*)	3,176 (*) (*) (*)	527 (*) (*) (*)	25,410 (*) (*) (*)	22,532 (*) (*) (*)	286,072 (*) (*)	19,501 (*) (*)
Scientific instruments, photographic equipment, watches and clocks	436 1,618	220	402,467	13,583	(*)	(*)	(*)	(*)	(*)	(*) (*)	(*)
not allocable	1,010	274	19,993	2,260	96	364	110	557	424	22,105	2 <b>,</b> 375
services. Transportation. Communication. Electric gas, and sanitary services.	101,695 87,040 2,602 12,053	86,699 77,758 881 8,060	389,697 182,089 93,423 114,185	100,964 67,479 7,921 25,564	470 349 66 (*)	71,128 64,192 919 (*)	1,459 947 410 (*)	32,381 20,305 6,413 (*)	24,022 14,117 4,955 (*)	251,181 170,417 60,444 (*)	26,366 18,510 6,180 (*)
Wholesale and retail trade	14,120	6,501	201,984	18,460	1,027	3,395	8,569	67,303	55 <b>,</b> 193	714,960	66,112
Wholesale trade. Groceries and related products. Machinery, equipment, and supplies. Miscellaneous wholesale trade. Retail trade. Building materials, hardware, and farm equipment. General merchandise stores. Food stores.	4,834 1,104 454 3,276 9,266 304 1,940 1,368	2,307 639; 138; 1,530 4,174 218 770 919	72,923 14,280 3,417 55,226 124,316 9,376 48,034 22,228	5,871 1,083 438 4,350 12,247 384 4,557 1,817	212 66 (*) 122 815 (*) 138 86	1,066 487 (*) 421 2,329 (*) 747 312	2,404 478 312 1,613 6,115 883 (*)	28,560 3,802 4,162 20,596 38,643 3,962 (*) 4,180	21,100 2,638 2,722 15,740 33,993 3,344 (*) 4,149	229,682 60,192 23,744 145,746 484,578 150,203 (*) 56,509	24,046 5,535 3,279 15,232 41,864 9,537 (*)
Automotive dealers and service stations.  Apparel and accessory stores  Furniture, home furnishings, and equipment stores.  Eating and drinking places.  Miscellaneous retail stores.  Wholcsale and retail trade not allocable.	373 672 108 3,066 1,435 (*)	231 287 66 984 699	3,577 6,666 1,596 15,330 17,509 (*)	325 643 140 2,755 1,626 (*)	90 (*) (*) 334 129	(*) (*) (*) 882 224	1,172 515 362 1,026 1,179 (*)	4,969 2,094 1,119 12,479 6,408 (*)	3,916 1,156 1,087 12,148 5,021 (*)	108,282 23,560 9,011 72,785 52,783 (*)	4,659 10,113 2,203 1,118 7,553 5,399 (*)
Finance, insurance, and real estate	7,007	3,586	140,148	10,895	320	2,811	1,408	2,923	2,246	74,164	3,773
Banking. Gredit agencies other than banks. Security and commodity brokers, dealers, exchanges, and services.	1,482 319 (*)	1,213 120 (*)	46,479 43,529 (*)	2,656 2,891 (*)	(*) <sup>28</sup>	(*) <sup>241</sup>	(*)	(*)	- - (*)	(*)	- - (*)
Holding and other investment companies.  Insurance carriers. Insurance agents, brokers, and service. Real estate.	109 2,103 82 2,799	57 606 30 1,560	5,682 24,796 1,299 18,117	355 2,359 147 2,371	(*) 1 1 269	(*) 1,388 4 1,072	(*) 360 944	(*) 267 2,612	(*) 250 1,956	(*) 5,629 67,499	(*) 496 3,076
Services	18,022	7,539	80,204	16,885	1,048	7,599	3,181	58,321	53,718	516,909	38,432
Hotels and other lodging places	3,095 1,884 4,944 3,971	514 583 3,119 1,484	26,844 2,155 14,144 8,960	4,142 1,030 4,632 3,601	84 286 368 82	617 1,036 2,075 2,549	327 613 729 566	11,570 3,409 26,042 9,187	10,096 2,709 24,946	239,419 42,448 70,917	14,208 4,079 6,566
Amusement and recreation servicesOther services	2,879 1,249	1,401 438	10,732 17,369	1,942 1,538	148 79	1,164 158	116 830	3,594 4,5 <b>1</b> 9	8,504 3,218 4,245	53,670 22,796 87,659	5,962 2,174 5,443
Nature of business not allocable	(*)	(*)	(*)	(*)	~		(*)	(*)	(*)	(*)	(*)

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Income tax excludes tax from recomputing prior year investment credit and additional tax for tax preferences and is after foreign tax credit.

Zess than \$500 per return.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120S

TABLE 15. --INVESTMENT CREDIT AND RELATED ITEMS, FOR TOTAL RETURNS, RETURNS WITH CARRYOVER, AND RETURNS WITH CARRYOVER USED, BY SIZE OF INVESTMENT CREDIT [Money amounts in thousands of dollars]

	\$10,000,000 or more	(91)	16	98,615,580 12,568,072 12,245,507	6,397,574 581,597 5,570,119	390,469	17,686	136,314,265 109,652,670 39,976,107 5,574,494	8,624,456	8,241,969 396,752 8,491	711,774	7,592	91,156	167,8	8,491	900,968	7,999		25,708	1,309	1,309	376,549	1 1
	\$1,000,000 under \$10,000,000	(15)	265	241,476,585 17,449,330 17,048,497	8,653,806 782,401 7,696,918	806,734	22,562	394, 238, 748 236, 578, 970 83, 777, 071 12, 653, 835	15,937,626	15,128,398 872,019 319,777	385,062	38	91,322,941		295,012	1,854,756	343,214 59,030		086,761	116,458	98,568	1,682,315	80,865
	\$500,000 under \$1,000,000		195	72,514,464 5,607,507 5,362,037	2,755,325	139,123	6,991	122,391,403 40,025,769 14,813,953 2,278,952	2,622,137	2,462,141 154,598 33,117	28,597	22,137	58 50,349	33,117	20,023	362,275	42,750		26,992	19,522	9,282	345,963	12,865
	\$250,000 under \$500,000	(13)	276	59,345,399	2,313,850 204,566 2,182,220	97,220		23,4 30,1 10,9 7,1	1,742,028	1,639,133 99,383 16,660	39	10,027	23,722	16,660	11,127	252,069	14,611 5,816		51 10,821	12,753	7,692	216,510	12,889
	\$100,000 undar \$250,000	(12)	990	65,470,397 4,479,536 4,280,217	2,164,127 192,563 2,030,989	97,492	5,797	110,481,587 30,690,426 11,892,934 2,010,343	2,070,996	1,873,575	62	34,069	138	28,245	22,900	255,949	48,858		113	9,832	5,419	233,731	2,979
	\$50,000 under \$100,000	(11)	606	44,487,324 3,004,791 2,905,841	1,494,663		3,382	59,909,985 17,053,426 6,971,322 1,183,943	1,200,172	1,063,711	134	13,728	215		7,534	174,634	16,429		165	6,445	7,396	127,965	4,361
size of credit	\$25,000 under \$50,000	(10)	1,947	46,563,621 3,540,266 3,286,836	1,653,585	65,704	3,700	106,865,259 16,889,933 7,242,419 1,205,125	1,217,743	1,061,673	376	210	716.71	25,821	13,043	116,618	27,285		392 5,971	11,865	3,929	103,453	162
credit, by si	\$20,000 under \$25,000	(6)	875	11,594,867 815,707 768,807	392,194 35,061 381,662	19,152	803	18,492,908 4,096,692 1,741,479 298,331	322,987	281,995 19,041 3,528	3,417	1,624	2,631	3,528	1,434	25,951	2,379		1,473	2,332	1,068	24,355	30
	\$15,000 under \$20,000	(8)	1,407	16,138,247 1,212,607 1,172,869	582,072 51,300 572,567	23,783	1,421	36,978,572 5,698,456 2,458,024 437,066	731,364	368,268 25,118 5,721	103	78 3,306	787,7	5,721	3,781	43,690	5,515		228	2,652	1,104	34,770 3,920	25 657
Returns with investment	\$10,000 under \$15,000	(4)	2,672	23,871,782 1,539,552 1,470,099	736,756 65,697	31,817	1,817	43,013,143 7,696,364 3,313,661 592,241	542,979	441,609 29,724 9,139	7,008	2,871	999	9,139	3,145	53,627 8,043	5,503		576 1,996	1,74,1	2,243	43,566	2,743
R	\$6,000 under \$10,000	(9)	6,073	32,915,740 2,147,869 2,046,655	1,011,748	43,389	2,741	57,804,267 10,786,532 4,999,866 781,973	733,424	623,483 42,423 9,636	8,675	504	1,303	9,636	5,265	56,922 9,332	5,813		1,053	7,502	3,720	7,568	2,298
	\$2,500 under \$6,000	(5)	15,922	49,205,542 2,876,364 2,738,958	1,322,367	59,027	3,385	87,037,682 13,526,676 6,047,856 1,127,705	1,005,138	839,780 57,833 16,332	2,052	1,420	3,683	16,332	7,878	66,672	9,921		3,026	12,434	6,135	58,026	3,887
	\$500 undsr \$2,500	(7)	57,916	97,688,681 5,884,444 5,697,726	2,685,224 235,596 2,150,786	71,897	669,4	164,147,356 23,324,701 10,867,217 1,887,508		914,137 65,772 22,609	4,531	3,101	14,748	22,609	11,601	120,735	10,320		11,720	17,865	10,017	97,675	1,068
	Under \$500	(3)	169,648	141,551,516 5,996,950 5,745,753	2,389,798 203,293	(+) 11,813	3,251	191,023,615 23,527,043 10,809,234 1,851,212	554,877	411,755 9,815 8,544	7,654	7,151	34,202	8,544	5,501	118,849	7,438		23,837	5,120	3,857	88,458	2,197
	Total	(2)	258,750	1,001,439,745	34,553,089 3,087,123 31,381,370	1,908,788	81,661	569,667,109 569,667,109 215,878,554 33,660,388	38,153,332	35,351,627 2,041,346 522,490	16,246	10,331	56,123	522,490	416,735	4,403,715	548,035		41,427	236,830	158,739	3,479,431	7,497
Total active	returns other than Form	(3)	1,425,014	77,971,501 81,210,662	39,253,340 3,444,931 35,265,446	1,908,788	114,434	795,901,897 795,901,897 304,763,106 47,902,139	45,806,320	42,410,265 2,518,134 1,306,726	95,776	72,592	100,333	1,306,726	1,045,371	4,403,730	1,597,188		41,427	236,830	158,739	3,479,431	128,966
a a a a a a a a a a a a a a a a a a a	Item		Number of returns	Business receipts	Normal tax, surtax, and surcharge: Total Surcharge Tax after foreign tax credit	Invastment credit	investment credit	N	:	Investment qualified for credit Tentative investment credit Investment credit carryover	Unused investment credit: Total: Number of returns Amount Unused tentsilve investment	oredit: Number of returns	Returns with investment credit carryover:	Invastment credit carryover: Total	beginning after Oecember 31, 1968	Income tax available for use of investment credit	Total	Returns with investment credit greater than tentative investment	Number of returns	Total	beginning after December 31, 1968	Income tax available for use of investment credit	Unusad investment credit: Number of returns Amount

Less than \$500 per returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

#### ACTIVE CORPORATION RETURNS WITH ESTIMATED TAX PAYMENTS

Table 16.—NUMBER OF RETURNS, NET INCOME, INCOME SUBJECT TO TAX, TAX, CREDITS, PAYMENTS, TAX DUE, AND OVERPAYMENT, BY ACCOUNTING PERIOD

			<u> </u>	Biorica		thousands o	i dollars)						
			Retu	rne with nor	mal tax, su	rtax, and	urcharge be	fore foreig	n tax and in	vestment cr	edits		
Accounting period ended	Number of returns	Wet income	Deficit	Income aubject to tax		x, surtax, rcharge	Foreign tax credit	Investment credit	Normal tax, surtax, and surcharge after for- eign tax and invest- ment credits	Tax from recomput- ing prior year invest- ment credit		Credit for U.S. tax paid on nonhighway gas and lubricating oil	Estimated tax payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	171,188	74,873,110	6,416	72,323,453	36,158,497	3,226,777	3,534,088	1,740,742	30,883,667	82,662	1,408	17,396	23,245,321
Annual returns, total	164,803	73,818,934	6,416	71,302,825	35,673,485	3,184,740	3,530,064	1,725,536	30,417,885	79,889	1,379	17,123	22,930,208
July 1969. August 1969. September 1969. October 1969. November 1969. December 1969. January 1970.	7,161	1,121,454 1,210,378 2,661,907 1,834,169 1,198,066 55,131,131 2,540,942	1,333 5,083	1,106,746 1,189,558 2,602,290 1,790,551 1,162,607 52,988,940 2,510,473	543,056 572,707 1,289,155 886,944 576,422 26,727,847 1,265,832	49,300 51,977 117,155 80,557 52,283 2,428,937 110,730	5,671 7,426 39,619 52,677 13,474 3,298,679 11,087	26,777 24,146 71,587 40,879 18,543 1,421,301 31,432	510,608 541,135 1,177,949 793,388 544,405 22,007,867 1,223,313	1,392 2,060 3,594 2,048 1,526 60,875 1,314	33	161 281 685 606 287 13,040	316,046 333,875 765,962 524,685 368,144 17,412,165 864,926
February 1970.  March 1970.  April 1970.  May 1970.  June 1970.	5,225 10,913 7,012 5,521 18,060	959,864 1,882,529 1,175,510 820,010 3,282,974	-	944,414 1,847,067 1,161,681 805,013 3,193,485	460.570 881,328 553,202 383,530 1,532,892	38,740 71,164 43,126 28,378 112,393	10,341 24,987 18,039 2,703 45,361	12,542 25,364 8,592 6,703 37,670	437,687 830,977 526,571 374,124 1,449,861	699 2,122 907 356 2,996	10 252 155 185 744	199 588 165 191 812	286,664 532,366 338,044 227,441 959,890
Part year returns, total.  July 1969. August 1969. September 1969. October 1969. November 1969. December 1969.	6,385 231 464 565 402 466 1,491	1,054,176 .69,607 71,978 137,162 89,227 69,060 302,830	-	1,020,628 66,588 67,768 135,735 88,109 67,996 289,525	485,012 32,486 31,122 66,835 42,517 33,817 133,671	42,037 2,931 2,830 6,054 3,834 3,028 12,033	4,024 347 110 1,490 90 151 444	15,206 1,086 1,061 1,542 1,243 615 7,036	465,782 31,053 29,951 63,803 41,184 33,051 126,191	2,773 53 67 1,058 184 124 358		273 9 72 41 16 5 66	315,113 20,355 17,707 42,194 29,638 23,414 95,609
January 1970. February 1970. March 1970. April 1970. May 1970. June 1970.	621 248 480 174 339 905	39,009 38,358 40,472 37,542 50,637 108,294	-	38,975 37,402 39,847 37,261 49,280 102,142	18,426 17,876 18,702 18,462 23,733 47,365	1,521 1,433 1,411 1,482 1,647 3,833	8 17 177 110 142 938	248 72 431 296 373 1,203	18,170 17,787 18,094 18,056 23,218 45,224	20 240 78 178 268 145	- - 3 - 26	23 1 4 5 7 24	11,915 9,442 9,937 12,130 14,186 28,586
	and aurcha	th normal targe before	foreign tax	K F	eturns with	out normal	tax, surtax,	, and aurch	arge before i	oreign tax	and investment	ment credita	
Accounting period ended	Payments with application for exten-	Tax due			1	1							
	sion of filing time	of filing	Tax overpaymen	Number of returns	Net income	Deficit	Tax from recomputing prior year investment credit	Additional tax for tax prefer- ences	Credit for U. S. tax paid on nonhighway gas and lubricating oil	Estimated tax payments	Payments with applications for exten- sion of filing time	of filing	Tax overpayment
	sion of	of filing	OVOTOSIMO			Deficit	recomputing prior year investment	tax for tax prefer-	U. S. tax paid on nonhighway gas and lubricating	tax	with applications for exten- sion of	at time of filing	
Total	sion of filing time (14)	of filing	overpaymen	(17)	income		recomputing prior year investment credit	tax for tax prefer- ances	U. S. tax paid on nonhigbway gas and lubricating oil	tax payments	with applications for exten- sion of filing time	at time of filing (25)	overpayment
Annual returns, total	sion of filing time (14) 4,687,98 4,583,52	(15) (4,076,684 1 3,983,490	(16) 1,058,72 1,014,52	(17) (3 8,850 8,274	(18) 120,883 115,930	(19) 1,037,557 1,009,702	recomputing prior year investment credit (20) 5,407 5,241	tax for tax prefer- ances	U. S. tax paid on nonhighway gas and lubricating oil (22) 846	(23) 94,138 88,110	with applications for extension of filing time (24) 7,375	at time of filing (25)	(26) 96,773 90,596
	sion of filing time (14) 4,687,98	of filing (15) (15) 6 4,076,684 1 3,983,490 1 121,393 149,841 287,039 7 164,864 9 127,341	(16) 1,058,72	(17) (17) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	(18)	(19) 1,037,557	recomputing prior year investment credit (20)	tax for tax prefer- ences (21)	U. S. tax paid on nonhighway gas and lubricating oil (22)	tax payments (23) 94,138	with applications for extension of filing time (24) 7,375	718 718 718 710 (1)	(26) 96,773
Annual returns, total  July 1969 August 1969 September 1969. October 1969. November 19699.	sion of filing time (14) 4,687,98 4,583,52 88,57 79,93 166,68 135,65 73,24	(15) (15) (4,076,684 1 3,983,490 1 121,393 1 149,841 287,039 1 44,844 1 27,341 5 2,022,174 181,580 1 101,916 2 25,556 1 45,894 2 110,399	(16) 1,058,72 1,014,52 14,07 20,90 38,92 30,57 23,19 712,96 40,97	(17) (13) (18,850 (5) (8,274 (8) (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,00 (14,	(18) 120,883 115,930 (*) 1,890 757 (*)	(19) 1,037,557 1,009,702 (*) 40,930 53,566 31,232 (*)	recomputing prior year investment credit (20) 5,407 5,241 (*) 51 85 120 (*)	tax for tax prefer- ences (21) 244 241	U. S. tax paid on nonhighway gas and lubricating oil (22) 846 844 (*) 16 (*)	tax payments  (23)  94,138  88,110 (*) 2,764 5,884 2,487 (*)	with applications for extension of filing time (24)  7,375  7,057 (*) 1 220 137 (*)	718 718 718 718 718 718 718 718 718 718	(26)  96,773  90,596 (*) 2,740 6,053 2,525 (*)
Annual returns, total.  July 1969. August 1969. September 1969. October 1969. November 1969. Jeeember 1969. January 1970. February 1970. March 1970. April 1970. May 1970. May 1970. May 1970. May 1970.	sion of filing time (14) 4,687,98 4,583,52 88,57 79,93 166,68 135,65 73,24 3,334,87 219,29 63,46 106,21 59,73 50,29	(15) (15) (15) (15) (15) (16) (17) (17) (17) (17) (17) (17) (17) (17	(16) 1,058,72 1,014,52 14,07 20,90 38,92 30,57 712,96 40,97 14,16 31,40 16,18 13,57	(17) (17) (18) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	(18)  120,883  115,930 (*)  - 1,890 (*) 92,850 9,266 1,432 2,983 3,291 263 1,599	(19) 1,037,557 1,009,702 (*) 40,930 53,566 31,232 (*) 584,984 24,792 23,811 57,329 27,324 31,039	recomputing prior year investment credit  (20)  5,407  5,241 (*)  51  85  120 (*)  4,416  81  14  93  125  28	tax for tax preferences (21)	U. S. tax peid on nonhighway gas and lubricating oil (22)  846  844  (*)  16  (*)  627  20  11  (128  (1)	tax payments (23) 94,138 88,110 (*) 2,764 5,884 2,487 (*) 44,549 3,968 3,160 6,831 2,242 1,463	with applications for extension of filing time (24)  7,375  7,057 (*)  1 220 137 (*) 2,492 1,454 1,459 113 23	718 718 718 718 718 718 717 710 710 710 710 710 710 710 710 710	(26) 96,773 90,596 (*) 2,740 6,053 2,525 (*) 43,154 5,405 3,535 8,062 2,278
Annual returns, total  July 1969 August 1969 September 1969 October 1969 November 1969 December 1969 January 1970 February 1970 March 1970 April 1970 May 1970 June 1970 June 1970	sion of filing time (14) 4,687,98 4,583,52 88,57 79,93 166,68 135,65 73,24 3,334,87 219,29 63,46 106,21 59,73 50,29 205,55	(15) 6 4,076,684 1 3,983,490 1 121,393 1 149,841 287,039 1 149,841 287,039 1 149,841 287,039 1 149,841 287,039 1 149,841 287,039 1 149,841 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287,341 287	(16) 1,058,72 1,014,52 14,07 20,90 38,92 30,57 23,19 712,96 40,97 14,16 31,40 16,18 13,57 57,59	(17) (17) (17) (18) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	(18)  120,883  115,930 (*)  1,890 757 (*) 92,850 9,266 1,432 2,983 3,291 263 1,599 4,953	(19) 1,037,557 1,009,702 (*) 40,930 53,566 31,232 (*) 584,984 24,792 23,811 57,329 27,324 31,089 76,378	recomputing prior year investment credit  (20)  5,407  5,241 (*)  51  85  120 (*) 4,416  81  14  93  125  28  73	tax for tax preferences (21)  244  241	U. S. tax paid on nonhighway gas and lubricating oil (22)  846  844  (*)  16  (*)  627  20  11  28  (1)  16  99	tax payments (23) 94,138 88,110 (*) 2,764 2,487 (*) 44,549 3,998 3,160 6,831 2,242 1,463 10,717	with applications for extension of filing time (24)  7,375  7,057 (*)  1 220 137 (*) 2,492 1,454 387 1,469 113 23 488	718 718 718 718 718 718 718 718 719 710 (1) 710 (1) 710 710 710 710 710 710 710 710 710 710	(26) 96,773 90,596 (*) 2,740 6,053 2,525 (*) 43,154 5,405 8,062 2,278 1,472 11,235

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500 per return.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 17. —TAXPAMENTS: NUMBER OF RETURNS, INCOME, SPECIAL DEDUCTIONS, INCOME TAX, CREDITS, PAYMENTS, TAX DUE OR COVERPAYMENT, AND SURCHARGE AFTER FOREIGN TAX AND INVESTMENT CREDITS

[Money smounts in thousands of dollars]

		Total receipts	Tot
Net Dividends operating received loss deduction	Deficit	Net Deficit	Deficit
(9)	(5)	(4)	(2) (3) (4) (5)
2,480,699 3,155,817	13,213,905	93,432,590	
83 2,480,699 3,155,817	12,430,683	90,402,184	
05 556,287 1,160,352	1,126,905	49,535,794	
		49,361,747	49,361,747
	<b>.</b>	3,728,985 1,726,618 1,082,499 898,000 757,575	3,728,985 1,726,618 1,082,499 898,000 757,575
26,377 18,478 15,630 40,362 22,622	14,43T	2,686,916 1,688,339 1,246,441 4,076,698 4,003,835	55,565,022 2,686,916 30,997,869 1,688,339 22,355,416,441 65,518,278 4,076,698 44,334,037 4,003,835
23,532 18,868 6,560 1	1111	2,820,560 8,311,407 5,648,326 1,293,739 9,391,809	37,074,402 c,820,560 102,144,582 8,311,407 73,955,107 5,648,326 11,236,100 1,293,739 58,391,023 9,391,809
75,414	1,104,044	174,047	
611,235 1,595,721	2,625,793	35,688,936	
	5,	33,555,489	536,176,183 33,555,489
	1442 575 576	338,436 156,054 115,936 92,817 360,535	
10,455 6,904 10,483 17,383 22,117	1,032	267,268 226,579 204,121 778,260 799,977	ar ar
47,206 86,487 41,847 628 278	11111	1,294,559 7,436,090 11,660,239 3,525,109 6,299,509	27,394,616 1,294,559 1143,691,942 11,600,339 115,959,561 3,525,109 64,223,256 6,299,509
326,506	2,620,434	2,133,447	
1,313,177		5,177,454	
1		3,030,406	73,235,482 61,155,152 3,030,406 <u>783,222</u>

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 17.—TAXPAYMENTS: NUMBER OF RETURNS, INCOME, SPECIAL DEDUCTIONS, TROOME TAX, CREDITS, PAYMENTS, TAX DUE OR OVERPAYMENT, AND REQUESTS FOR CREDIT OR REFUND OF OVERPAYMENTS, BY TAXPAYMENT TAX AND INVESTMENT CREDITS—Continued
[Money amounts in thousands of dollars]

Returns showin	equal tax equal tax and payments part-	Number	Amount returns payments	(35) (36) (37)	165,782 14,039 559,650	165,777 14,039 559,650		,	1111			1	165,777 14,039 559,650	13,653	9,777 1,231 528 329	259 109 257 257	3472	386 224 162		,
	To be partially credited and part	or not stat	Number Amc of Amc	(34) (3	5,091 165	5,087 165	,		1 1 1 1 1		1111	•	5,087 165					1,136 10 294 2 8		'
	refunded [C]		Amount	(33)	534,063	534,044	1	'	1111				440,455	394,609	25, 208 9,236 4,612 3,481	12,468 25,468 25,631	29,741 129,909 80,552 14,750	139,435 51,969 87,466	:	'
yment	To be 1		Number of returns	(32)	36,708	36,649	1	,				1	36,649	17,187			2933	19, 4, 41		'
Tax overpayment	credited	<b>X</b>	Amount	(31)	534,687	533,424		,					533,424	516,698	14,053 5,833 10,257 2,408 3,369	9,337 10,408 7,357 31,443	35,512 133,374 154,683 45,796	16,726		•
Ţ	To be cre		Number of returns	(30)	24,186	20,203			11111	11111		'	20,203	16,017	7,914 1,655 1,133 1,133 557 343	1,057 547 311 957 481	362	4,187 1,664 2,523		'
	Total	1800	Amount	(53)	1,234,532	1,233,245	,	•				'	1,233,245	1,066,564	20,987 20,990 8,807 9,892	30,197 32,105 22,826 71,103 60,069	70,713 313,257 256,762 60,546	166,681 60,050 106,631		1
	H		Number of returns	(28)	65,985	61,939	1	1	1111	11111	11111	1	61,939	37,154	21,374 3,613 2,142 1,200	2,054 1,069 656 1,692 817	628 863 217 21 21	24,785 6,809 17,977		•
	Tax due	at time of filing		(27)	5,937,295	5,934,050	5,934,050	5,924,520	686,737 358,913 247,516 224,240 195,071	696, 881 466, 340 335, 748 919, 765 486, 762	336,669 631,036 220,441 59,986 58,415	9,530	'	'		1 1 1 1 1	1111	1 1 1		1
	or U.S.	ng oil	Amount	(52)	33,062	31,994	458.6	9,294	689 323 297 322 36	564 624 327 1,350	635 1,750 1,497 46	009	22,100	1351	166 (*) 68 389	10t t07 122 495	3,794 3,318 551 549	10,749 6,616 4,133		'
	Credit for tax paid on highway gas	lubricating	Number of returns	(25)	32,044	28,100	16,869	16,265	1,653	1,691 924 619 1,577	456 592 95	603	11,231	3,538	1,123 218 (*) 134 96	211 131 86 338 210	217 461 180 19	7,693 2,473 5,220		'
			Amount	(54)	5,386,504	5,386,232	2,778,074	2,774,169	54,105 45,530 35,926 32,301 32,650	132,085 85,802 77,515 266,321 194,708	162,937 484,467 305,082 78,478	3,905	2,608,158	2,575,114	37,553 19,625 17,694 14,527 9,894	43,686 45,258 31,864 110,997 86,819	116,542 632,598 984,098 218,613 205,346	33,044 13,508 19,536		•
Payments	With applications for extension of	filing	Number of returns	(23)	132,081 5	131,974	96,394		43,880 13,521 6,800 4,518 3,590	9,272 3,562 2,275 4,706 1,914	951 914 103 9	372	35,580		16,531 2,300 1,437 934 526	1,464 819 466 1,046	399 620 187 20 9	8,357 2,561 5,796		•
rayı	nated tax		Amount	(22)	23, 339, 459	23,339,459	171,865,171	11,862,317	24,330 40,706 51,569 52,185 55,732	240,236 186,613 150,481 701,631 723,286	2,733,252 1,953,568 507,385 3,663,896	2,854	11,474,288	1,355,031	64,727 35,503 35,298 20,299 23,926	81,432 67,896 57,381 273,979 300,201	433,062 2,420,778 4,115,852 1,298,430 2,126,267	35,470 83,787		,
	On estims		Number of returns	(21)	180,088	180,038	136,220	136,085	21,521 20,978 15,429 11,442 9,158	23,503 10,127 5,696 11,091 3,767	1,750 1,482 124 10	135	43,818	33,112	16,698 3,731 2,020 1,235 869	2,299 1,176 655 1,786	6£3 886 10 10 10 10 10 10 10 10 10 10 10 10 10	10,706 2,509 8,197		'
		Total		(20)	28,759,025	28,757,685	14,653,139		79,124 86,559 87,792 84,808 88,118	372,885 273,039 228,323 969,302 918,425	941,019 3,219,469 2,260,147 585,909 4,450,561	7,359	14,104,546	13,941,496	102,768 55,294 53,045 34,894 34,209	125,222 113,561 89,367 385,471 387,420	550,051 3,057,170 5,103,268 1,517,594 2,332,162	163,050 55,594 107,456		•
er foreign	a mama a	Normal tax,	surcharge	(19)	33,359,956	33,356,658	20,526,918		764,375 445,593 334,201 308,386 282,594	1,067,247 737,746 562,370 1,883,831 1,402,679	1,275,155 3,844,427 2,474,434 645,176 4,498,704	'	12,829,740	12,829,740	25,764 24,181 31,621 25,764 24,146	94,623 80,890 66,073 314,213 325,791	476,980 2,733,749 4,831,612 1,451,202 2,285,998	1 1 1		•
Income tax after foreign	credits	Total		(18)	33,477,443	33,474,145	20,592,274	20,576,235	769,677 447,409 335,875 309,215 283,285	1,070,103 739,580 563,993 1,887,646 1,405,301	1,277,594 3,851,026 2,480,687 645,895 4,508,949	16,039	12,881,871	12,874,198	53,427 34,469 31,909 26,054 24,347	95,098 81,474 66,507 315,310 327,345	479,491 2,744,494 4,846,540 1,457,048 2,290,685	7,673 4,094 3,579		•
H		surtax, and surcharge after foreign tax and investment credits			Total active corporation returns	Returns other than Form 1120S, total	Returns with tax due at time of filing, total		Under \$6,000 \$6,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$250,000 \$250,000 under \$500,000	\$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 or more	Without normal tax, surtax, and surcharge after credits2	Returns with overpayment or with equal tax and payments, total	With normal tax, surtax, and surcharge after credits, total	Under \$6,000. \$6,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000. \$20,000 under \$25,000	\$25,000 under \$50,000. \$50,000 under \$15,000. \$15,000 under \$100,000. \$100,000 under \$250,000.	\$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 or more	.: ::	Returns with neither income tax	after credits nor payments, total

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

"Excludes returns with only income tax from recomputing prior year investment credit and additional tax for tax preferences.

"Landate sterms with only income tax from recomputing prior year investment credit and additional tax for tax preferences.

Lass than \$500 per return.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 18.—NUMBER OF RETURNS, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, CREDITS, PAYMENTS, TAX DUE OR OVERPAYMENT, AND UNUSED INVESTMENT CREDIT,
BY RETURNS WITH AND WITHOUT ESTIMATED TAX PAYMENTS, BY SIZE OF NORMAL TAX, SURTAX, AND SURCHARGE AFTER FOREIGN TAX AND INVESTMENT CREDITS

[Money amounts in thousands of dollars]

			[	- In which							
			Income sub	ject to tax				Income tax			
						Nor	mal tax, sur	tax, and surch	harge		
There of votume also of normal tax	Number of		Net long-					Additional		Maria di una	
Type of return, size of normal tax, surtax, and surcharge after foreign	returns other than	Net income or deficit	term capital	Income taxed				controll		Tax from recomputing	Additional
tax and investment credits	Form 1120S	or dericit	gain taxed at alter-	tax and sur-	Total	Total	Normal tax	Reduction	Multiple	prior year investment	tax for tax preferences
			native	tax rates			and surtax	in surtax exemption	surtax exemptions	credit	
			rates					under sec-	under sec-		
	(2)	(2)	(2)	(4)	(5)	(6)	(7)	tion 1561 (8)	(9)	(10)	(11)
RETURNS WITH AND WITHOUT ESTIMATED	(1)	(2)	(3)	(4)	(5)	(0)	(7)	(0)	(9)	(10)	(11)
TAX PAYMENTS											2.053
Total	1,425,014	77,971,501	4,534,006	76,676,656		39,253,340		16,968	118,976	114,434	3,053
Returns with net income, total	894,082	90,402,184	4,534,006	76,674,947	39,356,727	39,252,565	35,745,392	10,900	110, 573	101,756	2,426
With normal tax, surtax, and surcharge before credits 1	779,904	85,021,319	4,534,006	76,674,947	39,350,699	39,252,565	35,745,392	16,968	118,973	96,182	1,952
With normal tax, surtax, and sur-	212.100	40 010 027	4,361,568	gr 150 025	38,538,129	38,444,369	35,010,859	16,517	117,892	91,910	1,850
Under \$6,000	747,460 534,510	82,917,236 4,067,421	9,518	75,152,235 3,579,540	883,152	877,320	802,809	3,033	20,976	5,807	25
\$6,000 under \$10,000 \$10,000 under \$15,000	69,291	1,882,672 1,198,435	35,658 60,749	1,753,142 1,066,856	499,502 383,499	497,398 381,537	445,792 349,184	1,663 2,164	25,413 14,716	2,093 1,940	11 22
\$15,000 under \$20,000	19,766	990,817	57,444	876,030	351,802	350,683	319,636	899 669	9,659 6,183	1,101 854	18
\$20,000 under \$25,000 \$25,000 under \$50,000	14,036 33,353	1,118,110 2,954,184	71,914	930,049	1,207,423	1,204,092	381,994	2,034	16,736	3,155	176
\$50,000 under \$75,000	13,500	1,914,918	120,903	1,716,571	852,614	850,196	775,720	1,110	6,948 3,914	2,303	115 36
\$75,000 under \$100,000 \$100,000 under \$250,000	7,325 14,296	1,450,562 4,854,958	85,462 304,847	1,301,269 4,368,050	663,682	661,625	2,089,967	1,829	7,449	4,524	373
\$250,000 under \$500,000	4,988	4,803,812	272,503	4,366,421	2,347,902	2,343,726	2,136,367	1,093	2,911	3,562	614
\$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000	2,530 2,436	4,115,119	308,746	3,479,704 13,697,814	1,906,063 7,556,688	1,901,113	1,733,613	662 649	1,478	4,711	239 183
\$10,000,000 under \$50,000,000	347	17,308,565	1,419,473	15,513,151 4,640,377	8,590,647 2,486,721	8,569,466 2,480,156	7,799,225	58 7	128	21,181	_
\$50,000,000 under \$100,000,000 \$100,000,000 or more	31 17	4,818,848 15,691,318	99,356	15,256,942	8,093,371	8,078,439	7,348,089	14	2	14,932	-
Without normal tax, surtax, and surcharge after credits	32,444	2,104,083	172,438	1,522,712	812,570	808,196	734,533	451	1,080	4,272	102
Without normal tex, surtex, and sur-											
charge before credits <sup>2</sup>	114,180	5,380,865	-		6,028	-	703	-	3	5,554 12,698	474 627
Returns without net income	530,932	-12,430,683	-	1,709	14,100	775	(0)	-		12,090	021
RETURNS WITH ESTIMATED TAX PAYMENTS			0.044.453		24 0/0 020	26 150 400	30 000 034	30 604	75 607	90 060	1 452
Total	180,038	73,950,020 74,993,993	3,988,451	68,335,002	36,248,218		32,927,738	10,624	75,627 75,627	88,069 82,854	1,652
Returns with net income, total With normal tax, surtax, and surcharge	171,707	14,772,772	),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,554,010	50,242,554	30,230,034	32,721,7334	20,02.	12,34	00,00	,,,,,,
before credits1	171,180	74,873,110	3,988,451	68,334,076	36,242,124	36,158,054	32,927,334	10,624	75,627	82,662	1,408
With normal tax, surtax, and sur- charge after credits, total	169,189	73,693,145	3,862,590	67,505,538	35,772,138	35,691,014	32,502,652	10,410	75,416	79,759	1,365
Under \$6,000	38,216	481,665	2,573	439,272	114,995	113,710	104,806	580	5,297	1,278	7 11
\$6,000 under \$10,000 \$10,000 under \$15,000	24,708	658,381	12,229	632,433	183,376 217,036	182,869 215,646	165,156 197,148	1,364	12,363 9,910	1,381	9
\$15,000 under \$20,000 \$20,000 under \$25,000	12,675	620,018 595,087	24,417 19,006	570,410 544,184	225,979 226,700	225,568 226,126	205,506 206,476	399 463	7,175	398 538	13
\$25,000 under \$50,000	25,801	2,206,466	98,079	2,034,192	933,186	930,999	849,839	1,546	13,731	2,076	111
\$50,000 under \$75,000 \$75,000 under \$100,000	11,303	1,577,337	77,001 55,915	1,448,208	71.2,305 576,270	710,362 574,593	648,181 524,150	766 598	6,044 3,482	1,839	104
\$100,000 under \$250,000	12,877	4,339,538	246,285	3,961,666	2,073,633	2,069,756	1,888,277	1,534 1,020	6,828 2,732	3,640 3,251	237 586
\$250,000 under \$500,000 \$500,000 under \$1,000,000	4,626 2,393	4,498,398 3,796,694	233,688	4,140,856 3,285,538	2,220,200 1,791,529	2,216,363	2,020,059	604	1,422	4,081	221
\$1,000,000 under \$10,000,000	2,368	15,251,971	1,173,491	13,347,348	7,356,135	7,339,671	6,687,140	633	1,348	16,455	9
\$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	346	17,251,857	1,419,473 115,976	15,456,443	8,560,702 2,486,721	8,539,529	7,772,010 2,256,186	58 7	127	21,173 6,565	_
\$100,000,000 or more Without normal tax, surtax, and	17	15,691,318	99,356	15,256,942	8,093,371	8,078,439	7,348,089	14	2	14,932	-
surcharge after credits	1,991	1,179,965	125,861	828,538	469,986	467,040	424,682	214	212	2,903	43
Without normal tax, surtax, and surcharge before credits <sup>2</sup>	589	120,883	_	_	210	_	_	-		192	18
Returns without net income	8,269	-1,043,973	_	926	5,884	443	404	-	-	5,215	226
RETURNS WITHOUT ESTIMATED TAX PAYMENTS											
Total	1,244,961	4,021,481	545,555	8,341,654	3,122,609	3,094,843	2,818,357	6,344	43,349	26,365	1,401
Returns with net income, total	722,315	15,408,191	545,555	8,340,871	3,114,393	1	2,818,058	6,344	43,346	18,882	1,000
With normal tax, surtax, and surcharge before credits1	608,723	10,148,209	545,555	8,340,871	3,108,575	3,094,511	2,818,058	6,344	43,346	13,520	544
With normal tax, surtax, and	000,72	10,140,209	,,,,,,,	0,5,0,071	3,100,373	3,054,511	2,010,030	0,244	45,510		
surcharge after credits, total		9,224,091	498,978	7,646,697	2,765,991 768,157	2,753,355 763,610	2,508,207 698,003	6,107 2,453	42,477 15,678	12,151 4,529	485 18
Under \$6,000 \$6,000 under \$10,000	44,583	3,585,756 1,216,409	6,945 23,429	1,120,709	316,126	314,529	280,636	840	13,050	1,597	(3)
\$10,000 under \$15,000 \$15,000 under \$20,000		540,054 370,799	38,598 33,027	459,141 305,620	166,463 125,823	165,891	152,036 114,130	799 500	4,805 2,484	559 703	13
\$20,000 under \$25,000		523,023	52,908		193,033	192,715	175,518	207	1,235	316	2
\$25,000 under \$50,000 \$50,000 under \$75,000		747,718	74,519 43,902	572,127 268,363	274,237 140,309	273,093 139,834		488 344	3,004	1,079	65
\$75,000 under \$100,000	975	337,581 211,258	29,547	161,315	87,412	87,032	79,490	35	432	365	15
\$100,000 under \$250,000 \$250,000 under \$500,000		515,420 305,414			221,697	220,677 127,363		295 73	621 179	884	28
\$500,000 under \$1,000,000	137	318,425	45,796	194,166	114,534	113,886	103,984	59	57	630	18
\$1,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000		495,526 56,708		350,466 56,708	200,553	199,673		16	26	706	174
\$50,000,000 under \$100,000,000 \$100,000,000 or more	-	:	-	-	-		-	_ :	1	-	-
Without normal tex, surtex, and surcharge after credits		924,118	46,577	6%,174	342,584	341,156	309,851	237	869	1,369	59
Without normal tax, surtax, and	30,432	724,110		024,114	242, 204	342,230	207,031	"			
surcharge before credits2	1	5,259,982			5,818				-	5,362	456
Returns without net income	522,646	-11,386,710		783	8,216	332	299		3	7,483	401

Table 18. —NUMBER OF RETURNS, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, CREDITS, PAYMENTS, TAX DUE OR OVERPAYMENT, AND UNUSED INVESTMENT CREDIT, BY RETURNS WITH AND WITHOUT ESTIMATED TAX PAYMENTS, BY SIZE OF NORMAL TAX, SURTAX, AND SURCHARGE AFTER FOREIGN TAX AND INVESTMENT CREDITS—Continued

[Money amounts in thousands of dollars]

			(mon)									
Type of return, size of normal tax,	Foreign		ອນ	l tax, surta rcharge afte		Total income tax after	Credit for U.S. tax pald on	Estimated	Payments with appli-	Tax due	Tax over-	Unused
surtax, and surcharge after foreign tax and investment credits	tax credit	Investment credit	Foreign Number of returns	Amount	Foreign tax and investment credits	foreign tax and investment	nonhigbway gas and luhricsting oil	tax payments	cations for exten- sion of filing time	st time of filing	payment	investment credit
				<i>t</i>		credits		(7.0)	-	(02)	(00)	(00)
RETURNS WITH AND WITHOUT ESTIMATED	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
TAX PAYMENTS							22 001	#2 220 LEO	F 245 820	r ent ero	2 022 015	2 022 000
Tots1	3,987,894	1,908,788	779,398	35,265,446	33,356,658	33,474,145	31,994	23,339,459	5,386,232	5,934,050	1,233,245	1,911,272
Returns with net income, total	3,987,889	1,908,719	779,363	35,264,676	33,355,957	33,460,119	27,401	23,252,117	5,365,083	5,928,553	1,125,949	1,026,569
With normal tax, surtax, and surcharge before credits1	3,987,889	1,908,719	779,363	35,264,676	33,355,957	33,454,091	26,759	23,244,348	5,357,126	5,925,568	1,104,337	831,955
With normal tax, surtax, and sur- charge after oreaits, total.  Under \$6,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$25,000. \$20,000 under \$25,000.	3,219,172 1,969 3,912 820 4,936 102,170	1,869,240 58,108 13,766 14,895 11,631 9,931	747,460 534,510 69,291 31,032 19,766 14,036	35,225,197 875,351 493,486 380,717 345,747 316,671	33,355,957 817,243 479,720 365,822 334,116 306,740	33,449,717 823,075 481,824 367,784 335,235 307,632	20,645 1,177 489 350 390 425	23,216,375 89,055 76,199 86,867 72,467 79,658	5,349,120 91,644 65,137 53,620 46,806 42,544	5,924,275 686,722 358,883 247,516 224,239 195,071	1,065,899 46,930 20,882 20,990 8,801 9,892	587,510 9,919 2,612 4,566 6,357 14,895
\$25,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$250,000 \$250,000 under \$500,000	9,276 7,926 14,981 29,118 561,955	32,946 23,692 18,282 63,439 53,578	33,353 13,500 7,325 14,296 4,988	1,194,816 842,270 646,644 2,261,315 1,781,771	1,161,870 818,578 628,362 2,197,876 1,728,193	1,165,201 820,996 630,419 2,202,773 1,732,369	668 1,031 449 1,845 831	321,668 254,509 207,818 975,610 1,022,587	175,771 131,018 109,312 377,318 281,527	696,881 466,324 335,748 919,582 486,762	30,197 32,105 22,796 71,103 59,446	14,613 9,515 31,100 26,793 19,557
\$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 or more Without normal tax, surtax, and surcharge after credits.	73,481 475,010 691,318 263,228 979,072 768,717	75,497 486,158 572,102 120,550 314,665	2,530 2,436 347 31 17	1,827,632 7,064,334 7,878,148 2,216,928 7,099,367	1,752,135 6,578,176 7,306,046 2,096,378 6,784,702	1,757,085 6,595,520 7,327,227 2,102,943 6,799,634 4,374	1,082 5,544 4,815 597 952 6,114	1,210,509 5,154,030 6,069,420 1,805,815 5,790,163	279,479 1,117,065 1,289,180 297,091 991,608	336,669 631,036 220,441 59,986 58,415	70,713 313,257 256,762 60,546 41,479 38,438	46,229 386,339 14,434 124 457
Without normal tax, surtax, and sur-	100,111	23,473	21,000	23,413		7,5/4		21,713			11	
charge hefore credits <sup>2</sup>	-	-	-	-	-	6,028	642			2,985	21,612	194,614
Returns without net income	5	69	36	770	701	14,026	4,593	87,342	21,149	5,497	107,296	884,703
RETURNS WITH ESTIMATED TAX PAYMENTS												
Total		1,740,742	171,122		30,883,667	30,973,388	t	23,339,459			1,155,496	711,218
Returns with net income, total  With normal tax, surtax, and surcharge before credits1	3,534,083	1,740,710	171,114	32,623,971	30,883,261		17,427	23,252,117		4,076,681	1,066,448	561,533
With normal tax, surtax, and sur-	2,552.1,005	2,,,,,,,	,	22,02,111	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
charge after credits, total. Under \$6,000. \$6,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	3,072,873 274 543 238 3,831 326	1,734,880 11,688 5,270 8,198 6,279 6,097	169,189 38,216 24,708 17,449 12,675 10,028	32,618,141 113,436 182,326 215,408 221,737 225,800	30,883,261 101,748 177,056 207,210 215,458 219,703	30,964,385 103,033 177,563 208,600 215,869 220,277	16,435 276 164 143 233 42	23,216,375 89,055 76,199 86,867 72,467 79,658	13,553 23,388 25,366 26,049	4,076,416 39,142 95,261 115,853 125,023 126,343	1,027,880 38,317 17,909 19,650 7,809 9,232	435,784 2,233 1,138 3,859 2,532 1,801
\$25,000 under \$50,000. \$50,000 under \$75,000. \$75,000 under \$100,000. \$100,000 under \$250,000. \$250,000 under \$500,000.	3,090 5,429 14,645 25,870 561,284	23,824 17,936 15,532 54,606 47,812	6,350 12,877	927,909 704,933 559,948 2,043,886 1,655,079	904,085 686,997 544,416 1,989,280 1,607,267	906,272 688,940 546,093 1,993,157 1,611,104	514 395 230 1,001 721		94,368 81,412 286,931	497,281 369,962 278,237 796,740 423,002	28,027 30,558 21,438 65,780 58,291	11,249 6,118 29,597 16,534 18,632
\$500,000 under \$1,000,000. \$1,000,000 under \$10,000,000. \$10,000,000 under \$50,000,000. \$50,000,000 under \$100,000,000. \$100,000,000 or more. Without normal tax, surtax, and surcharge sfter credits.	60,368 463,386 691,289 263,228 979,072 461,210	66,585 464,667 571,171 120,550 314,665	2,368 346 31 17	1,726,859 6,876,285 7,848,240 2,216,928 7,099,367 5,830	1,660,274 6,411,618 7,277,069 2,096,378 6,784,702	1,664,576 6,428,082 7,298,242 2,102,943 6,799,634	5,408 4,813 597 952	5,154,030 6,069,420 1,805,815 5,790,163	993,575 1,266,030 297,091 991,608	297,059 579,503 214,609 59,986 58,415	67,043 305,039 256,762 60,546 41,479 30,179	43,562 283,514 14,434 124 457
Without normal tax, surtax, and	102,223	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
surcharge before credits <sup>2</sup>	- 5	32	- 8	438	406	210 5,847	ł.			386 335	8,389 89,048	4,048 149,685
Returns without net income	'	1		456	430	3,047		0,,542	0,233		1	
RETURNS WITHOUT ESTIMATED TAX PAYMENTS Total	453,806 453,806	168,046 168,009	1	2,641,037 2,640,705	2,472,991 2,472,696			1		1,856,648 1,851,486	77,749 59,501	1,200,054 465,036
With normal tax, surtax, and surcharge before credits1	453,806	168,009	608,249	2,640,705	2,472,696	2,486,760	9,363		669,233	1,848,887	46,278	274,470
With normal tax, surtax, and sur- charge after credits, total	146,299	134,360	578,271	2,607,056	2,472,696	2,485,332	4,210	-	665,382	1,847,859	38,019 8,613	151,726 7,686
Under \$6,000. \$6,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	1,695 3,369 582 1,105 101,844	46,420 8,496 6,697 5,352 3,834	44,583 13,583 7,091	761,915 311,160 165,309 124,010 90,871	715,495 302,664 158,612 118,658 87,037	304,261 159,184 119,366	325 207 157	=	78,091 41,749 28,254 20,757 18,763	647,580 263,622 131,663 99,216 68,728	2,973 1,340 992 660	1,474 707 3,825 13,0%
\$25,000 under \$50,000	6,186	9,122	7,552	266,907	257,785	258,929	154		61,435	199,600	2,170	3,364
\$50,000 under \$75,000. \$75,000 under \$100,000. \$100,000 under \$250,000. \$250,000 under \$500,000.	2,497 336 3,248 671	2,750 8,833	975 1,419	137,337 86,696 217,429 126,692	131,581 83,946 208,596 120,926		219 844	-	36,650 27,900 90,387 58,306	96,362 57,511 122,842 63,760	1,547 1,358 5,323 1,155	3,397 1,503 10,259 925
\$500,000 under \$1,000,000. \$1,000,000 under \$10,000,000. \$10,000,000 under \$50,000,000. \$50,000,000 under \$100,000,000. \$100,000,000 or more. Without normal tax, surtax, and surcharge after credits.	13,113 11,624 29 - - 307,507	8,912 21,491 931 - - 33,649	137 68 1 -	100,773 188,049 29,908 - - 33,649	91,861 166,558 28,977 - -	92,509 167,438 28,985 - - 1,428	136	-	56,450 123,490 23,150 - - 3,851	39,610 51,533 5,832 - - 1,028	3,670 8,218 - - - 8,259	2,667 102,825 - - - 122,744
Without normal tax, surtax, and sur-	231,231	25,047		32,517								
charge before credits2	-	-	-	220		5,818		1	6,822	2,599	13,223	190,566
Returns without net income		37		332	295				14,816	5,162	18,248	735,018
1 Excludes returns with only income tax	from recomp	uting prior	year inve-	stment credi	t and additi	onal tax for	tax prefere	nces.				

Excludes returns with only income tax from recomputing prior year investment credit and additional tax for tax preferences.

2 Includes returns with only income tax from recomputing prior year investment credit and additional tax for tax preferences.

3 Less than \$500 per return.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Dats."

Table 19. -Members of Controlled Groups: Number of Returns, Total Assets, Receipts, Net Income, Income subject to tax, surtax exemption, Income tax, and distributions to stockholders, by type of surtax exemption, by Major Industry

[Money amounts in thousands of dollars]

	<u> </u>	1		Total re	turns of member	rs of controll	led groups			
Major industry	Number	of returns	Number of				Total dividends received	Intragroup qualifyin percent d	g for 100	Dividenda
	Total	Consolidated returns (parent corporations)	included in consolidated returns	Total assets	Total receipts	Busineas receipts	from domestic corpora- tions <sup>2</sup>	From domestic corpora- tions <sup>2</sup>	From foreign corpora- tions <sup>2</sup>	received deduction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries1	249,704	17,155	83,438	1,526,381,967	1,074,120,763	1,005,636,751	2,990,209	571,641	2,702	2,513,971
Agriculture, forestry, and fishery	1,968	192	606	3,189,112	3,852,632	3,712,470	7,296	716	-	6,306
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining	1,722 137 167 901 517	365 17 55 256 36	1,447 155 254 889 149	18,028,015 5,375,517 1,666,982 8,878,602 2,106,914	12,231,160 2,747,815 1,752,983 6,121,853 1,608,509	11,585,405 2,518,451 1,698,519 5,809,906 1,558,529	87,457 59,329 7,936 17,935 2,257	1,327 - 457 740 130	-	74,441 50,430 6,825 15,264 1,922
Contract construction	11,462	962	2,644	15,446,999	26,452,310	25,571,978	19,931	5,002	_	17,629
Manufacturing. Food and kindred products Tobacco manufactures. Textile mill products. Apparel and other fabricated textile products Lumber and wood products, except furniture	36,136 3,481 23 1,544 3,247 1,218	5,129 543 7 235 314 186	28,476 3,177 183 843 1,369 553	505,283,307 41,830,603 6,253,564 11,931,141 6,739,189 7,899,820	578,045,049 74,563,388 7,215,352 15,726,310 12,004,098 8,490,617	559,476,624 73,424,053 7,054,371 15,420,867 11,814,585 7,770,365	1,171,470 45,671 10,414 12,308 8,589 2,786	138,769 8,604 5,250 3,330 - 942	102 - - 32	1,015,151 39,965 9,630 10,855 6,120 2,500
Furniture and fixtures  Paper and allied products  Printing and publishing  Chemicals and allied products.  Petroleum refining and related industries	1,083 699 4,692 1,874 410	116 164 571 314 70	336 776 2,103 1,958 1,620	2,562,831 17,398,177 14,908,470 45,983,228 85,076,373	4,373,382 17,514,664 18,352,682 51,410,165 71,775,520	4,274,478 16,825,253 17,644,877 49,801,182 66,808,562	2,608 26,123 45,039 77,208 597,716	13,240 8,532 31,491 3	- - - -	2,166 24,192 39,523 70,342 508,057
Rubber and miscellaneous plastics products  Leather and leather products  Stone, clay, and glass products  Primary metal industries  Fabricated metal products, except machinery	954 596 1,725 910	121 49 276 161	456 327 1,178 1,844	9,862,760 2,863,901 12,083,439 48,039,318	12,677,691 4,541,908 12,247,724 40,650,659	12,426,355 4,434,313 11,938,377 39,174,268	10,033 19,723 23,538 131,670	140 635 20,537		8,549 16,769 20,125 115,013
and transportation equipment.  Machinery, except electrical. Electrical equipment and supplies.  Motor vehicles and equipment.  Transportation equipment, except motor vebicles Scientific instruments, photographic equipment,	3,742 3,964 2,389 451 575	492 525 433 74 126	1,699 2,099 3,276 1,152 2,185	18,758,055 39,312,135 40,416,188 48,168,031 28,403,137	24,689,179 43,549,211 47,859,096 59,441,424 31,521,316	24,213,107 41,848,641 46,691,732 58,280,385 30,783,050	29,099 34,051 37,051 33,166 12,118	1,678 14,161 21,004 3,271 197	63 - 7 -	25,084 31,093 34,638 28,679 10,336
watches and clocks	766 1,794	105 259	566 776	10,548,160	12,443,289	12,087,550 6,760,253	2,698 9,861	464 5,290	-	2,358 9,157
Transportation, communication, electric, gas, and sanitary services	11,707 8,601 1,339 1,766	1,173 762 257 152	6,506 3,951 1,456 1,099	220,644,256 70,183,733 62,301,329 88,159,194	99,229,188 40,841,810 28,775,266 29,612,112	96,080,655 38,775,389 28,199,897 29,105,369	179,250 92,217 50,325 36,708	8,044 1,217 1,804 5,023	646 646 -	153,896 79,111 43,067 31,718
Wholesale and retail trade	79,248	3,882	17,277	101,479,933	247,119,691	240,107,985	127,846	8,327	153	108,872
Wholesale trade Groceries and related products Machinery, equipment, and supplies. Miscellaneous wholesale trade.	27,241 2,930 3,594 20,717	1,937 302 319 1,316	6,468 975 740 4,753	42,252,044 4,864,866 4,624,565 32,762,613	106,670,977 24,741,739 8,123,754 73,805,484	104,650,360 24,384,473 7,883,172 72,382,715	64,519 11,828 5,024 47,667	6,516 1,505 86 4,925	119 119 -	55,575 10,346 4,274 40,955
Retail trade Building materials, hardware, and farm equipment.	51,900 3,267	1,944	10,773 244	1,931,966	140,089,450 3,863,286	135,116,366 3,774,140	63,019	1,811	34	53,023 1,314
General merchandise stores Food stores Automotive dealers and service stations	5,538 3,284 7,282	179 171 321	1,760 791 749	29,577,069 8,418,849 4,922,033	49,844,318 42,492,373 17,328,875	46,514,375 42,151,003 17,076,396	21,447 5,550 4,084	1,176 67 259	34	18,340 4, <b>78</b> 9 3,562
Apparel and accessory stores.  Purniture, home furnishings, and equipment stores.  Eating and drinking places.  Miscellaneous retail stores.	3,607 7,584 10,309	241 240 340 344	1,938 548 2,449 2,294	3,681,830 2,022,658 3,010,764 5,141,588	8,079,715 3,287,379 5,170,058 10,023,446	7,845,308 3,096,623 4,926,079 9,732,442	13,148 1,363 5,942 9,995	- 2	-	10,587 1,124 4,855 8,502
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)
Finance, insurance, and real estate	77,625 1,884 18,822	3 <b>,731</b> 465 593	18,437 1,635 5,746	632,065,636 372,953,975 74,628,616	81,886,149 20,934,033 8,704,556	45,392,032 2,770,269 4,044,769	1,338,230 35,071 49,830	396,240 4,010 15,458	1,700 - 527	1,085,900 30,273 45,066
exchanges, and services.  Holding and other investment companies.  Insurance carriers.  Insurance agents, brokers, and service.	779 5,599 1,136 3,395	191 326 186 258	566 1,109 2,627 774	8,841,233 19,308,806 120,954,852 1,836,225	2,407,821 2,128,026 39,888,700 1,013,192	620,369 587,538 33,800,293 927,014	9,863 473,318 718,057 10,857	460 204,252 165,247 5,232	1,096 77	8,473 407,121 550,434 9,936
Real estate	3,395 46,010 29,763 1,547	1,713 1,720 264	5,980 8,040 1,370	33,541,929 30,224,337 4,596,923	1,013,192 6,809,821 25,201,042 2,822,761	2,641,780 23,606,146 2,616,818	41,234 58,729 9,059	5,232 1,581 13,216	101	9,936 34,597 51,776 7,558
Hotels and other lodging places  Personal services  Business services.  Automobile services, and miscellaneous repair	3,231	153 491	539 2,138	1,284,347	2,004,225	1,965,519	2,425 30,200	10,315	=	2,065 27,158
Automobile services, and miscellaneous repair services		109 405 300	262 2,231 1,500	2,965,090 5,791,374 3,529,204	1,920,623 4,148,424 3,495,362	1,784,828 3,747,450 3,281,918	2,057 11,923 3.065	2,489 412	101	1,710 10,640 2,645

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

			tal returns o			coupsContinu	ed		
	Net in	соте	J	Normal tax,	surtax, and	surcharge			s to stock-
Major industry	Number of returns	Amount	Deficit	Total	Surcharge	Additional tax under controlled group surtax exemption provisions	Additional tax for tax preferences	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All industries	180,979	65,445,136	5,923,800	30,878,429	2,753,723	135,944	1,953	31,987	24,008,982
Agriculture, forestry, and fishery	1,316	135,784	51,680	51,335	4,360	688	(3)	203	11,536
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nommetallic minerals (except fuels) mining	1,028 21 120 543 344	1,723,916 332,880 33,030 1,239,592 118,414	217,559 43,273 29,149 134,615 10,522	826,277 138,052 12,116 623,062 53,047	74,938 12,551 1,073 56,587 4,727	675 39 148 182 307	494 - 16 473 5	254 22 33 106 93	1,083,796 181,866 24,111 820,51 57,300
Congract construction	7,687	877,697	246,777	367,559	32,036	4,809	31	1,113	107,018
Manufacturing. Food and kindred products. Tobacco manufactures. Textile mill products Apparel and other fabricated textile products Lumber and wood products, except furniture.	26,819 2,723 17 1,171 2,483 904	38,666,089 3,187,735 783,349 802,793 482,888 665,458	2,346,984 227,606 2,911 76,924 109,689 37,819	18,880,896 1,608,306 403,279 398,843 227,065 232,230	1,689,561 139,695 36,637 35,356 19,851 20,787	25,015 2,998 15 1,175 2,219 808	950 26 - - - 40	6,943 992 13 256 253 125	13,755,880 932,499 244,699 184,913 69,361 140,460
Furniture and fixtures.  Paper and allied products.  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.  Rubber and miscellaneous plastics products.	819 609 3,443 1,430 277 748	307,407 1,279,157 1,634,763 5,076,271 3,979,439 778,192	45,866 27,844 118,372 122,244 74,104 24,906	153,258 579,785 788,860 2,544,391 1,703,395 392,705	13,303 52,334 70,065 225,132 154,732 35,358	889 649 2,690 1,451 274 807	(3) 48 112 131 279	199 168 760 522 83	36,906 450,599 316,889 1,860,086 3,021,735 209,846
Leather and leather products. Stone, clay, and glass products. Primary metal industries. Fabricated metal products, except machinery and transportation equipment.	525 1,315 730 2,800	204,955 905,256 1,972,328 1,631,216	28,414 79,223 140,902	94,314 436,393 866,501	8,320 39,238 78,258	1,307 813 2,862	34 12	78 385 312 761	70,275 306,136 900,015
Machinery, except electrical. Electrical equipment and supplies. Motor vehicles and equipment Transportation equipment, except motor vehicles. Scientific instruments, photographic equipment, watches and	2,886 1,385 380 453	3,953,767 2,917,956 4,856,909 1,017,792	187,047 295,590 36,176 455,144	2,023,525 1,467,270 2,530,159 503,519	181,535 131,687 229,250 45,196	2,425 1,182 266 504	67 177 - -	971 349 120 93	1,100,194 862,267 1,789,106 391,650
clocks.  Miscellaneous manufactured products, and manufacturing not alcellable.	533 1,188	1,780,391	58,692 76,802	922,265	83,308	535 696	<b>-</b> 5	178	380,07
Transportation, communication, electric, gas, and sanitary services.  Transportation. Communication. Electric, gas, and sanitary services.	8,729 6,442 985 1,302	9,280,825 1,357,132 4,694,976 3,228,717	689,875 629,088 53,229 7,558	4,668,621 591,720 2,430,862 1,646,039	423,242 52,857 220,874 149,511	6,303 4,280 765 1,259	19 19 -	191 1,430 856 250 324	73,410 4,654,00 708,75 1,690,820 2,254,420
Wholesale and retail trade	60,760	6,996,941	581,234	3,226,921	279,084	54,946	108	8,157	1,306,340
Wholesale trade.  Groceries and related products Machinery, equipment, and supplies. Miscellaneous wholesale trade.  Retail trade.  Building materials, hardware, and farm equipment.  General merchandise stores.	21,027 2,287 2,746 15,994 39,627 2,303 4,423	2,679,629 296,526 318,851 2,064,252 4,304,431 129,028 2,021,587	231,221 31,272 37,978 161,971 350,013 22,640 55,155	1,233,398 130,545 145,152 957,701 1,987,923 55,889 976,171	107,043 10,796 12,594 83,653 171,534 4,792 85,563	18,781 1,933 2,460 14,388 36,057 1,912 4,955	78 1 77 30	2,974 339 493 2,142 5,182 421 612	375,808 62,102 29,962 283,744 926,407 13,736 581,824
Food stores.  Automotive dealers and service stations.  Apparel and accessory stores.  Furniture, home furnishings, and equipment stores.  Eating and drinking places.  Miscellaneous retail stores.	2,525 9,573 9,168 2,694 4,774 8,168	706,787 254,406 414,792 118,829 239,982 419,020	38,457 40,397 26,101 21,817 82,491 62,955	346, 456 106, 268 172, 829 49, 956 103, 221 177, 133	29,355 9,096 14,941 4,096 8,818 14,873	2,259 4,202 9,539 2,181 4,246 6,763	10 (3) 1 - 8	376 896 1,447 349 442 638	186,739 12,729 54,689 11,369 19,399 45,939
Wholesale and retail trade not allocable.  Finance, insurance, and real estate.  Banking.  Credit agencies other than banks.	(*) 55,399 1,684 13,175	(*) 6,1 <b>6</b> 9,432 1,416,416 780,198	1,095,026 88,471 259,053	(*) 2,164,217 685,303 318,010	(*) 190,951 62,156 27,438	(*) 30,940 1,738 9,439	278 13 50	(*) 11,502 1,368 2,526	2,845,083 1,006,622 217,383
Security and commodity brokers, dealers, exchanges, and services.  Holding and other investment companies.	426 3,865	207,724 872,644	132,104 72,667	99,239 118,912	8,980 10,396	108 1,406	8	76	38,191
Insurance carriers.  Real estate.  Insurance agents, brokers, and service.	718 2,598 32,932	1,817,428 124,345 950,677	202,538 13,392 326,801	581,656 47,177 313,920	52,780 4,006 25,195	645 1,184 16,423	39 - 168	2,169 283 290 4,792	471,430 902,211 18,390 190,850
Services.  Hotels and other lodging places.  Personal services.  Business services.	19,219 914 2,346 7,303	1,592,252 203,313 112,152 695,236	694,665 46,814 11,075 306,493	691,757 91,034 50,197 309,642	59,470 8,016 4,201 26,987	12,533. 602 1,399 5,273	73 6 - 41	2,384 109 448 734	245,293 30,719 17,600 109,19
Automobile services, and miscellaneous repair services	3,490 2,444 2,722	128,791 270,364 182,396	18,479 187,234 124,570	49,817 111,901 79,166	4,007 9,521 6,738	2,268 1,377 1,613	17 9	483 392 218	16,932 54,001 16,842

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

		Returna of m	embers of cont	rolled groups	by type of sur	tax exemption	
		A single surta	x exemption al	located among	the members un	der section 15	61
Major industry				Dividends	Dividends	Net in	come
	Number of returns	Total assets	Total receipta	received from domestic corporations	received deduction	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All industries	107,817	1,239,529,393	749,039,678	2,594,225	2,186,128	67,585	48,114,680
Agriculture, forestry, and fishery	1,157	2,448,012	2,839,023	5,899	5,113	716	81,125
Mining Metal mining	1,074	16,105,624 5,233,254	10,574,289 2,678,341	77,899 57,811	66,409 49,139	55 <b>1</b> 16	1,570,589 328,725
Coal mining	108	1,443,855	1,468,980	2,142	1,894	65	15,266
Crude petroleum and natural gas	669 167	8,011,891	5,503,720 923,248	16,764 1,182	14,356	406 (*)	1,153,704
Contract construction	6,391	9,999,963	15,857,416	15,997	14,293	3,874	489,394
Manufacturing	16,196	411,219,751	439,474,456	1,067,259	926,712	10,298	29,278,908
Food and kindred products	1,432	31,352,589	49,244,239	34,817	30,884	944	1,958,702
Tobacco manufactures Textile mill products	12 610	5,706,499 5,093,442	5,920,804 6,196,432	10,153	9,409	7 392	656,571 280,093
Apparel and other fabricated textile products	1,031	2,539,745	4,267,070	4,789	2,879	654	146,820
Lumber and wood products, except furniture  Furniture and fixtures	671 488	6,734,203	6,820,617	1,902 768	1,752	418 286	550,613
Paper and allied products	315	899,126	1,516,297 13,789,909	22,789	21,356	255	67,882 992,659
Printing and publishing	2,307 776	9,915,641 34,989,301	11,835,423 38,087,251	33,402 63,044	29,661 58,288	1,449	1,007,444 3,530,346
Petroleum refining and related industries	180	83,788,110	69,914,054	596,825	507,298	94	3,916,104
Rubber and miscellaneous plastics products	359	4,677,436	6,046,210	1,614	1,390	544	397,638
Lesther and lesther products. Stone, clay, and glass products. Primary metal industries.	243 702	604,887 7,962,525	1,032,441 7,728,738	5,239 16,498	4,456 14,154	202 443	29,307 538,366
Primary metal industries Fabricated metal products, except machinery and transportation equipment	394 1,509	41,785,781 12,971,642	32,361,399 16,051,094	125,083	109,407	306 975	1,521,327
Machinery, except electrical	1,823	31,866,848	33,946,282	28,693	26,511	1,172	3,223,953
Electrical equipment and supplies	1,250	33, 325, 300	37,831,343	33,988	32,042	585	2.207.639
Motor vehicles and equipment	239 318	46,266,716	56,705,859 26,149,501	32,895 11,691	28,455 9,970	206 237	4,628,842 762,492
Scientific instruments, photographic equipment, watches and clocks	320 1,218	8,028,067	9,433,376	890 8,147	822 7,712	215 725	1,563,458 279,478
Transportation, communication, electric, gas, and sanitary services	5,214	204,727,853	87,768,673	165,103	141,900	3,591	8,511,757
Transportation	3,925 669	62,679,131 60,261,426	32,488,967	84,475 48,919	72,580 41,853	2,812	974,292
Communication Electric, gas, and sanitary services	620	81,787,296	27,791,392 27,488,314	31,709	27,467	391 387	4,597,250 2,940,215
Wholesale and retail trade	25,942	52,374,484	107,296,318	49,303	43,003	16,868	2,810,735
Wholesale trade	10,794 1,269	21,688,012	45,491,137 8,318,733	31,749 8,010	27,876 7,086	7,109 864	1,063,990 88,879
Machinery, equipment, and supplies	1,541	2,175,161	3,427,634	573	482	966	91,080
Miscellaneous wholesale trade	7,984	17,766,443	33,744,770	23,166	20,308	5,279	884,031
Retail trade  Building materials, hardware, and farm equipment	15,147 1,257	30,202,747 724,598	61,535,655	17,553 744	15,126 674	9,758 787	1,736,511 25,314
General merchandise stores. Food stores.	1,071 1,291	19,550,304	29,895,565 14,679,568	9,060 1,855	7,846 1,587	559 730	1,172,837 257,456
Automotive dealers and service stations	3,621	2,351,014	7,891,918	1,399	1,272	2,564	77,952
Apparel and accessory stores	1,240	656,533	1,359,188	131	116	870	38,998
Furniture, home furnishings, and equipment stores	1,518 2,240	710,232	1,069,868 1,837,474	161 3,784	3,152	1,006	19,061 39,158
Miscellaneous retail stores	2,910	1,918,152	3,593,442	419	369	2,218	105,735
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	37,276	521,792,403 315,097,404	68,764,611	1,180,296	959,202	23,589 1,117	4,475,883
Banking. Credit agencies other than banks Security and commodity brokers, dealers, exchanges, and services	1,272	51,483,985	17,250,503 5,936,364	32,696 22,386	28,306 21,779	2,613	368,457
Security and commodity brokers, dealers, exchanges, and services	635 3,240	7,225,802	1,963,736 1,710,803	6,159 409,111	5,316 353,203	335 2,060	168,479 689,310
Insurance carriers	895	111,858,072	37,045,982	676,572	521,532	532	1,664,754
Insurance agents, brokers, and service	2,192 24,118	1,238,762 20,558,525	675,082 4,182,141	8,139 25,233	7,623	1,648 15,285	57,370 434,216
Services	14,515	20,844,764	16,415,841	32,469	29,496	8,098	894,985
Hotels and other lodging places	960 1,054	3,731,203	2,315,937 624,768	5,736 109	4,717	512 738	147,337 21,464
Personal services Business services	6,098	8,326,197	7,545,938	17,385	16,319	3,055	437,033
Automobile services, and miscellaneous repair services	2,099	1,567,621	961,714	212	156	1,422	53,630 169,461
Amusement and recreation servicea	2,079 2,225	1,972,416	3,191,695 1,775,789	6,528 2,499	6,038 2,177	1,112 1,258	66,060
Footnotes at end of table. See text for explanatory statements and for "Descrip							

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Potum	ne of members	of controlled o	groups by type	of surtax ever	mtion==Contin	ned
				nong the member			
		Income sub			Normal tax,		
Major industry	Deficit	Total	Taxed at normal tax and surtax ratea	Surtax exemption	Total	Additional tax under controlled group surtax exemption provisions	Distributions to stock- holders except in own stock
	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All industries	4,735,200	44,731,991	41,582,471	619,989	22,621,219	16,968	20,448,644
Agriculture, forestry, and fishery	38,019	59,815	46,945	4,912	26,868	66	8,775
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	203,299 40,751 28,549 128,670 5,329	1,457,074 272,728 9,661 1,113,071 (*)	1,408,428 244,236 6,927 1,098,582 (*)	4,270 276 386 2,490 (*)	755,642 136,712 4,237 583,260 (*)	116 35 61 20	1,044,768 178,563 20,474 798,455 47,276
Contract construction	184,682	412,387	361,198	45,265	191,171	784	85,087
Manufacturing.  Food and kindred products. Tobacco manufactures. Textile mill products Apparel and other fabricated textile products Lumber and wood products, except furniture.	1,896,147	27,857,279	25,911,941	150,559	14,156,529	3,530	11,699,825
	194,757	1,902,690	1,862,189	14,589	985,797	543	682,120
	2,911	642,203	632,357	150	336,550	-	208,483
	44,198	263,809	246,732	5,351	133,106	74	74,530
	55,406	122,413	121,419	7,453	62,039	95	22,916
	22,639	576,409	110,954	6,165	184,678	173	132,929
Furniture and fixtures. Paper and allied products. Printing and publishing Chemicals and allied products. Petroleum refining and related industries.	35,410	63,858	62,852	3,651	32,281	123	5,392
	23,423	970,681	703,032	4,195	443,361	150	377,054
	89,350	955,060	879,877	18,591	478,869	348	228,656
	105,795	3,430,556	3,209,188	7,226	1,747,851	209	1,404,994
	67,509	3,294,101	3,032,304	1,781	1,672,481	25	2,992,480
Rubber and miscellaneous plastics products.  Leather and leather products.  Stone, clay, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation equipment	14,098	385,831	380,989	4,368	201,077	104	87,517
	18,495	25,068	22,903	1,793	12,084	17	6,369
	67,983	509,430	469,987	7,486	256,629	289	211,013
	111,760	1,306,790	1,099,981	4,826	636,014	207	772,128
	98,338	971,408	914,094	15,846	493,451	273	313,037
Machinery, except electrical.  Electrical equipment and supplies.  Motor vehicles and equipment.  Transportation equipment, except motor vehicles.  Scientific instruments, photographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable.	149,855	3,170,841	3,127,062	19,264	1,656,070	303	969,134
	227,970	2,133,467	2,052,880	9,109	1,102,767	185	732,460
	26,576	4,591,044	4,554,522	3,731	2,413,075	31	1,742,984
	445,210	726,957	684,699	3,439	371,866	190	336,412
	37,825	1,553,074	1,526,202	3,037	812,178	130	345,332
	56,639	261,589	217,718	8,508	124,305	63	53,885
Transportation, communication, electric, gas, and sanitary services	543,379	8,310,474	8,010,138	35,272	4,301,655	900	4,403,647
Transportation.	490,441	879,114	712,483	25,373	414,661	669	655,871
Communication.	47,429	4,547,494	4,491,061	4,314	2,385,546	125	1,655,678
Electric, gas, and sanitary services.	5,509	2,883,866	2,806,594	5,585	1,501,448	105	2,092,098
Wholesale and retail trade	357,646	2,592,027	2,487,743	168,586	1,289,234	4,562	716,041
Wholesale trade.	153,397	984,845	926,947	77,712	482,195	2,089	212,909
Groceries and related products.	23,187	75,638	63,867	10,739	33,823	143	9,481
Machinery, equipment, and supplies.	27,391	84,151	79,384	11,369	39,850	239	11,559
Miscellaneous wholesale trade.	102,819	825,056	783,696	55,604	408,522	1,707	191,869
Retail trade.  Building materials, hardware, and farm equipment.  General merchandise stores.  Food stores.  Automotive dealers and service stations.	204,249	1,597,058	1,553,014	90,849	802,293	2,473	499,007
	11,687	23,039	19,192	6,534	9,293	246	1,855
	23,906	1,077,683	1,062,444	5,912	561,381	262	408,749
	25,787	249,345	231,713	6,527	124,225	127	64,600
	24,828	68,981	68,089	27,564	28,199	936	5,392
Apparel and accessory stores  Purniture, home furnishings, and equipment stores.  Eating and drinking places.  Miscellaneous retail stores.	12,139	33,522	33,453	9,580	14,910	245	2,896
	12,321	15,500	15,384	6,862	6,117	94	3,830
	56,119	36,200	30,271	9,759	14,575	238	2,703
	37,462	92,788	92,468	18,111	43,593	326	8,982
Wholesale and retail trade not allocable	-	(*)	(*)	(*)	(*)	-	(*)
Finance, insurance, and real estate	928,520	3,234,891	2,607,833	143,849	1,507,697	5,369	2,315,812
	78,300	1,065,655	951,327	18,683	528,399	940	820,609
	202,832	328,483	268,638	13,660	154,148	696	86,276
	119,784	164,287	151,631	4,315	82,301	15	32,354
	58,732	198,114	84,457	10,192	72,895	556	391,213
Insurance carriers	191,694	1,115,412	874,777	5,510	526,531	404	859,920
	9,829	40,129	37,219	11,959	16,958	277	9,226
	267,349	322,811	239,784	79,530	<b>12</b> 6,465	2,481	116,214
Services. Hotels and other lodging places. Personal services. Business services.	583,508	806,782	746,983	64,251	391,764	1,641	174,662
	42,216	134,604	125,412	5,179	67,189	203	25,937
	5,394	19,443	19,291	4,704	8,779	83	2,830
	267,066	404,195	381,250	22,367	200,968	755	80,632
Automobile services, and miscellaneous repair services	13,160	46,133	43,639	9,936	20,961	398	7,790
	171,843	145,569	126,971	9,225	69,154	78	45,392
	83,829	56,838	50,420	12,840	24,713	123	12,081

# Corporation Returns/1969

ACTIVE CORPORATION RETURNS OF MEMBERS OF CONTROLLED GROUPS (OTHER THAN FORM 1120S)

Table 19. —MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Return			roups by type o	f surtex exemp	tionsContinu	ed
		Multiple	surtax exemp	tions elected u	nder section 1	562	
Major industry	Number of	Total	Total	Dividends	Divideoda	Net in	come
	returns	assets	receipts	received from domestic corporations	received deduction	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All industries	141,887	286,852,574	325,081,085	395,984	327,843	113,394	17,330,456
Agriculture, forestry, and fishery	611	741,100	1,013,609	1,397	1,193	600	54,659
Mining Metal mining	648	1,922,391	1,656,871	9,558 (*)	8,032 (*)	477 (*)	153,327 (*)
Coal mining	(*)	(*) (*)	(*)	(*)	(*)	(*) (*)	(*)
Crude petroleum and natural gas Nonmetallic minerals (except fuels) mining	232 351	866,711	618,133 685,261	1,171 1,075	908 902	137 279	85,888 45,520
Contract construction	5,071	5,447,036	10,594,894	3,934	3,336	3,814	388,303
Manufacturing	19,940	94,063,556	138,570,593	104,211	88,439	16,521	9,387,181
Food and kindred products	2,049 (*)	10,478,014	25,319,149 (*)	10,854	9,081 (*)	1,779	1,229,033
Textile mill products	933	6,837,699	9,529,878	2,160	1,823	779 1,829	522,700 336,068
Lumber and wood products, except furniture	2,216 548	4,199,444 1,165,617	7,737,028	3,800 884	3,241 748	487	114,845
Furniture and fixtures	595	1,663,705	2,857,085	1,840	1,564	533	239,525
Paper and allied products	384 2,384	3,285,159 4,992,829	3,724,755 6,517,259	3,334 11,637	2,836 9,862	354 1,994	286,498 627,319
Chemicals and allied products	1,098 230	10,993,927	13,322,914	14,164 891	12,054 759	940 183	1,545,925
Rubber and miscellaneous plastics products	595	5,185,324	6,631,481	8,419	7,159	504	380,554
Leather and leather products	354 1,023	2,259,014 4,120,914	3,509,467 4,518,986	14,484 7,040	12,313 5,971	323 872	175,648 366,890
Primary metal industries	515	6,253,537	8,289,260	6,587	5,606	425	451,001
Fabricated metal products, except machinery and transportation equipment	2,233 2,141	5,786,413	8,638,085 9,602,929	5,215 5,358	4,452 4,582	1,825 1,714	612,042 729,814
Machinery, except electrical Electrical equipment and supplies	1,139	7,445,287 7,090,888	10,027,753	3,063	2,596	800	710,317
Motor vehicles and equipment. Transportation equipment, except motor vehicles	212 257	1,901,315 4,076,380	2,735,565 5,371,815	271 427	224 366	174 215	228,067 255,300
Scientific instruments, photographic equipment, watches and clocks	447 576	2,520,093 1,972,669	3,009,913 2,401,257	1,808 1,714	1,536 1,445	318 463	216,933 168,589
						_	· ·
Transportation, communication, electric, gas, and sanitary services Transportation	6,494 4,677	15,916,403 7,504,602	11,460,515 8,352,843	14,147 7,742	11,996 6,531	5,138 3,630	769,068 382,840
Communication Electric, gas, and sanitary services	670 1,146	2,039,903 6,371,898	983,874 2,123,798	1,406 4,999	1,214 4,251	594 915	97,726 288,502
Wholesale and retail trade	53,305	49,105,449		78,543	65,869	43,892	4,186,206
Wholesale trade	16,447	20,564,032	61,179,840	32,770	27,699	13,917	1,615,639
Groceries and related products	1,661	3,118,458	16,423,006	3,818	3,260	1,423 1,780	207,647
Miscellaneous wholesale trade	2,052 12,734	2,449,404 14,996,170	4,696,120 40,060,714	4,451 24,501	3,792 20,647	10,714	227,771 1,180,221
Retail trade	36,753	28,504,010	78,553,795	45,466	37,897	29,869	2,567,920
Building materials, hardware, and farm equipment	2,009 4,467	1,207,368 10,026,765	2,654,654 19,948,753	746 12,387	640 10,494	1,516 3,864	103,714 848,750
Food stores Automotive dealers and service stations	1,993 3,661	5,438,371 2,571,019	27,812,805 9,436,957	3,695 2,685	3,152 2,290	1,795 3,008	449,331 176,454
Apparel and accessory stores	9,790	3,025,297	6,720,527	13,017	10,471	8,297	375,794
Furniture, home furnishings, and equipment stores Eating and drinking places	2,089 5,344	1,312,426 1,699,328	2,217,511 3,332,584	1,202 2,158	1,014 1,703	1,687 3,751	99,768 200,824
Miscellaneous retail stores,,	7,399	3,223,436	6,430,004	9,576	8,133	5,950	313,285
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	40,349	110,273,233	13,121,538	157,934	126,698	31,810	1,693,549
Banking Credit agencies other than banks	613 13,898	57,856,571 23,144,631	3,683,530 2,768,192	2,375 27,444	1,967 23,287	568 10,562	323 <b>,11</b> 9 411,741
Security and commodity brokers, dealers, exchanges, and services	144 2,359	1,615,431 4,978,953	444,085 417,223	3,704 64,207	3,157 53,918	(*) 1,804	(*) 183,334
Insurance carriers	241	9,096,780	2,842,718	41,485	28,902	187	152,674
Insurance ageots, brokers, and service	1,202 21,892	597,463 12,983,404	338,110 2,627,680	2,718 16,001	2,313 13,154	950 17,647	66,975 516,461
Services	15,248	9,379,573	8,785,201	26,260	22,280	11,121	697,267
Hotels and other lodging places  Personal services	587 2,176	865,720 834,668	506,824 1,379,457	3,323 2,316	2,841 1,976	402 1,608	55,976 90,688
Business services	5,726	3,731,202	3,263,709	12,815	10,839	4,248	258,203
Automobile aervices, and miscellaneous repair services	2,457	1,397,469	958,909	1,845	1,554	2,067	75,161
Other services	2,384	1,556,788	1,719,573	566	4,602	1,464	116,336
Amusement and recreation services	1,917 2,384	993,726 1,556,788	956,729 1,719,573	5,395 566	4,602	1,332	100,903

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

						surtax exempti		ed
			ject to tax	701010 010	Normal t	tax, surtax,	Distributio	ns to stock- cept in own
Major industry	Deficit	Total	Texed at normal tax and surtax rates	Surtax exemption	Total	Additional tex under controlled group surtex exemption provisions	Number of returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All industries	1,188,600	16,752,906	16,163,282	1,888,459	8,257,210	118,976	18,662	3,560,338
Agriculture, forestry, and fishery	13,661	52,444	48,960	9,862	24,467	621	137	2,761
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas  Nonmetallic minerals (except fuels) mining.	(*)	143,280 (*) (*) 81,079 43,625	131,970 (*) (*) 71,553 42,910	9,033 (*) (*) 2,499 5,151	70,635 (*) (*) (*) 39,802 21,614	560 (*) (*) 162 307	126 (*) (*) 34 72	39,028 (*) (*) (*) 22,056 10,032
Contract construction	62,095	368,726	356,157	65,648	176,388	4,025	567	21,931
Manufacturing. Food and kindred products Tobacco manufactures. Textile mill products. Apparel and other fabricated textile products. Lumber and wood products, except furniture.	32,849 - 32,726 54,283 15,180	9,212,489 1,207,026 (*) 514,570 328,775 112,418	8,997,454 1,191,945 (*) 508,145 326,242 75,018	338,103 38,693 (*) 16,995 32,970 10,156	4,724,367 622,509 (*) 265,737 165,026 47,552	21,485 2,455 (*) 1,102 2,124 635	3,916 612 (*) 172 193 (*)	2,056,063 250,379 (*) 110,382 46,445 (*)
Furniture and fixtures. Paper and allied products Printing and publishing. Chemicals and allied products. Petroleum refining and related industries.	4,421 29,022 16,449 6,595	236,345 283,000 607,649 1,527,146 61,374	233,793 239,101 598,393 1,509,653 59,439	11,878 7,972 36,892 19,014 4,165	120, 977 136, 424 309, 991 796, 540 30, 914	765 498 2,342 1,242 250	93 83 415 3 <b>01</b> 36	31,514 73, <b>5</b> 45 88,233 455,092 29 <b>,2</b> 55
Rubber and miscellaneous plastics products.  Leather and leather products.  Stone, clay, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation equipment.	10,808 9,919 11,240 29,142 22,371	370,489 159,268 354,588 444,260 595,843	365,210 158,422 340,571 437,046 588,159	11,174 6,674 16,378 9,404 40,23 <b>7</b>	191,628 82,230 179,764 230,487 303,010	703 432 1,018 605 2,589	81 51 221 138 484	122,329 63,906 95,123 127,887 101,738
Machinery, except electrical.  Electrical equipment and supplies  Motor vehicles and equipment.  Transportation equipment, except motor vehicles.  Scientific instruments, thotographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable	37,192 67,620 9,600 9,934 20,867 20,163	720,919 704,605 224,691 253,420 213,376 166,171	702,364 692,513 222,560 250,516 210,207 161,636	33,934 15,584 4,040 5,016 6,266 10,401	367,455 364,503 117,084 131,653 110,087 84,067	2,122 998 236 314 405 634	567 170 (*) 25 87 95	131,060 129,807 (*) 55,238 34,740 19,525
Transportation, communication, electric, gas, and sanitary services Transportation. Communication. Electric, gas, and sanitary services.	146,496 138,647 5,800 2,049	739,733 366,661 90,334 282,738	722,504 353,199 89,556 279,749	84,287 57,016 9,707 17,564	366,966 177,059 45,316 144,591	5,403 3,610 639 1,154	713 439 139 135	250, 356 52,886 35,148 162, 322
Wholesale and retail trade  Wholesale trade.  Groceries and related products. Machinery, equipment, and supplies.  Miscelianeous wholesale trade.	77,824 8,085 10,587 59,152	4,053,029 1,552,438 197,729 216,448 1,138,261	3,976,342 1,526,052 195,195 213,099 1,117,758	796,795 265,263 27,575 35,110 202,578	1,937,687 751,203 96,722 105,302 549,179	50,384 16,692 1,789 2,222 12,681	5,749 1,850 189 294 1,367	590,299 162,899 52,621 18,403 91,875
Retail trade.  Building materials, hardware, and farm equipment.  General merchandise stores.  Food stores.  Automotive dealers and service stations.	10,953 31,249 12,670 15,569	2,498,217 100,299 829,638 441,993 172,006	2,447,916 98,027 807,325 432,082 168,412	529,851 25,590 74,087 33,848 53,532	1,185,630 46,596 414,790 222,231 78,069	33,584 1,666 4,694 2,132 3,266	3,900 237 477 324 475	427,400 11,881 173,075 122,139 7,337
Apparel and accessory stores. Furniture, home furnishings, and equipment stores. Eating and drinking places. Miscellaneous retail stores. Wholesale and retail trade not allocable.	26,372 25,493	361,475 98,625 195,543 298,638 (*)	358,193 96,082 193,453 294,342 (*)	144,571 32,874 63,221 102,128 (*)	157,919 43,839 88,646 133,540 (*)	9,294 2,088 4,008 6,437 (*)	1,331 259 353 443	51,787 7,539 16,689 36,953
Finance, insurance, and real estate.  Banking.  Credit agencies other than banks.  Security and commodity brokers, dealers, exchanges, and services.  Holding and other investment companies.		1,524,667 320,645 378,458 (*) 133,170	1,301,373 283,335 355,975 (*) 49,203	407,876 12,856 135,256 (*) 13,667	656,520 156,904 163,862 (*) 46,017	25,572 798 8,743 (*) 850	6,011 452 1,932 28 886	529,271 186,013 131,107 5,837 80,217
Insurance carriers. Insurance agents, brokers, and service	10,844 3,563 59,452	107,419 63,788 486,444	104,782 63,048 414,449	3,882 14,281 226,405	55,125 30,219 187,455	240 906 13,942	57 123 2,533	42,291 9,170 74,636
Services. Hotels and other lodging places. Personal services. Business services.	111,157 4,598 5,681 39,427	657,976 51,910 87,742 240,272	627,960 43,999 87,282 233,592	176,334 6,444 21,267 73,129	299, 993 23, 845 41, 418 108, 674	10,892 399 1,315 4,518	1,443 21 363 404	70,629 4,782 14,770 28,562
Automobile services, and miscellaneous repair services	5,319 15,391 40,741	70,198 93,500 114,354	63,146 86,406 113,535	29,353 20,681 25,460	28,856 42,747 54,453	1,870 1,298 1,490	261 264 129	9,142 8,612 4,761

Table 19. --MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	<u> </u>	Returns o	f members of c	ontrolled group	s by type of re	elationship	
			Paren	t - subsidiary			
Major industry	Number o	Consolidated returns (parent corporations)	Number of subsidiaries included in consolidated returns	Total assets	Total receipts	Net in Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All industries	128,507 588	15,286 186	78,815 602	1,444,705,175 2,550,523	975,887,480 3,145,868	95,117 -376 376	61,381,440 98,950
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	1,001 98 106 494 303	323 16 54 225 (*)	1,332 150 241 820 (*)	16,878,478 5,285,856 1,639,445 8,139,181 1,813,996	11,372,359 2,685,552 1,697,983 5,697,896 1,290,928	532 21 61 288 162	1,677,976 332,880 28,116 1,217,390 99,590
Contract construction	3,689	819	2,297	10,669,220	17,683,096	2,687	627,540
Manufacturing. Food and kindred products	22,625 2,392 22 1,011 1,930 663	4,743 495 7 205 262 179	27,453 3,065 183 784 1,266 538	490,711,657 40,636,744 6,237,302 11,165,307 5,946,546 7,442,864	553,077,315 70,737,692 7,185,211 14,299,153 9,920,618 7,766,594	16,981 1,878 16 738 1,555 516	37,334,932 3,067,501 783,098 733,088 420,135 626,672
Furniture and fixtures.  Paper and allied products  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.	570 520 2,597 1,253 205	114 137 529 281 69	322 745 1,955 1,898 1,573	2,272,901 16,931,002 13,546,938 44,817,628 83,555,305	3,819,316 16,772,774 16,647,052 49,732,640 69,891,175	43,729 440 2,078 1,040 148	282,210 1,244,833 1,510,291 4,848,308 3,878,028
Rubber and miscellaneous plastics producta.  Leather end leather products.  Stone, clay, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation equipment	637 391 1,132 642 2,261	113 49 267 150 429	433 327 1,143 1,831 1,537	9,621,932 2,707,376 11,616,533 47,659,741 17,417,654	12,179,617 4,160,068 11,582,321 39,866,067 22,340,718	456 328 852 509 11,687	752,728 187,954 874,462 1,936,687 1,494,830
Machinery, except electrical. Electrical equipment and supplies. Motor vehicles and equipment. Transportation equipment, except motor vehicles. Scientific instruments, photographic equipment, watches and clocks Miscellaneous manufactured products, and manufacturing not allocable.	2,489 1,817 295 401 469 928	502 417 67 120 99 252	2,066 3,182 1,131 2,161 558 755	36,985,915 39,844,949 47,930,353 28,197,884 10,220,626 5,956,157	40,870,715 46,799,744 58,973,842 31,051,960 12,036,188 6,443,850	1,813 1,059 243 291 305 589	3,823,167 2,876,868 4,826,450 987,778 1,759,791 420,053
Transportation, communication, electric, gas, and sanitary services	3,435 743	1,060 703 224 133	6,204 3,755 1,387 1,062	217,648,877 68,032,259 61,689,459 87,927,159	94,974,114 37,114,987 28,420,383 29,438,744	4,087 2,629 526 932	9,067,264 1,197,446 4,652,550 3,217,268
Wholesale and retail trade.  Wholesale trade Groceries and related products Machinery, equipment, and supplies. Miscellaneous wholesale trade.  Retail trade.	14,463 1,866 1,965 10,632	3,377 1,652 277 244 1,131	16,346 6,006 920 613 4,473	87,386,929 35,741,071 4,336,012 3,552,504 27,852,555 51,156,486	202,474,203 87,838,115 22,003,218 6,307,841 59,527,056 114,359,789	36,276 11,465 1,547 1,551 8,367 24,793	5,977,644 2,224,551 266,191 247,195 1,711,165 3,742,364
Building materials, hardware, and farm equipment.  General merchandise stores. Food stores. Automotive dealers and service stations.	1,902 4,120 1,845	108 172 162 269	243 1,754 783 516	1,426,945 29,075,175 7,154,512 2,205,589	2,745,905 48,437,539 36,044,824 6,515,563	1,272 3,384 1,541 1,919	96,484 1,974,649 575,847 129,933
Apparel and accessory stores.  Purniture, home furnishings, and equipment stores.  Esting and drinking places.  Miscellaneous retail stores.  Wholesale and retail trade not allocable.	1,614	189 223 297 304 (*)	1,886 531 2,394 2,197 (*)	3,186,443 1,374,885 2,510,116 4,222,821 (*)	6,837,988 2,122,430 4,022,230 7,633,310 (*)	6,942 1,185 3,031 5,519 (*)	350,405 82,202 197,225 3,356,619 (*)
Finance, insurance, and real estate  Banking. Credit agenties other than banks. Security and commodity brokers, dealers, exchanges, and services.  Holding and other investment companies.	34,830 1,709 13,783 646 2,466	3,299 442 523 186 312	17,214 1,603 5,628 561 1,031	593,568,120 368,341,270 68,341,669 8,518,828 17,784,137	72,779,274 20,653,400 8,074,224 2,348,802 1,960,423	25,767 1,522 10,119 318 1,561	5,330,656 1,389,256 703,080 197,016 790,272
Insurance carriers	825 1,501 13,899	167 236 1,433	2,543 701 5,147	107,577,248 1,470,493 21,534,475	34,547,054 775,046 4,420,325	495 1,258 10,494	1,571,183 98,626 581,223
Services. Hotels and other lodging places. Personal services. Business services.	13,337 542 1,247 5,995	1,478 208 105 432	7,362 1,192 467 1,976	25,270,999 3,768,030 990,520 10,827,416	20,277,709 2,237,438 1,414,387 9,463,305	8,390 323 868 3,385	1,264,278 173,992 91,720 577,975
Automobile services, and miscellaneous repair services		74 378 282	214 2,131 1,382	1,903,312 4,858,284 2,923,437	1,101,948 3,270,255 2,790,376	998 1,327 1,487	74,813 218,655 127,123

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

[Money	amounts in	thousands of	usands of dollars]						
		Returns	of members o	f controlled	groups by typ	e of relations	hipContin	ied	
			Par	ent - subsid	LaryCootinue	ed.			
Major industry		Income subj	ect to tax		Normal ta and sur	charge Additional	holders	ions to stock- except in own	
	Deficit	Total	Taxed at normal tax and surtax rates	Surtax exemption	Total	tax under controlled group surtax exemption provisions	Number of returns	Amount	
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	
All industries	5,105,394	57,724,399	54,322,422	1,518,271	29,220,772	85,776	20,177	23,525,715	
Agriculture, forestry, and fishery	35,995	82,826	68,984	5,673	38,679	215	(*)	(*)	
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	183,789	1,564,686	1,510,868	6,921	810,637	289	180	1,079,477	
	33,898	275,356	246,722	326	138,052	39	22	181,866	
	27,640	20,781	17,349	776	9,883	32	(*)	(*)	
	115,110	1,181,611	1,163,370	2,509	618,529	49	71	817,826	
	7,141	86,938	83,427	3,310	44,173	169	57	55,674	
Contract construction	152,235	564,821	508,473	44,322	272,180	1,891	592	90,874	
Manufacturing.  Food and kindred producta Tobacco manufactures Textile mill products. Apparel and other fabricated textile products. Lumber and wood products, except furniture	2,168,205	35,777,029	33,654,985	326,061	18,249,471	17,027	5,425	13,613,498	
	216,361	2,995,853	2,941,217	36,316	1,552,617	2,073	763	928,109	
	2,911	768,638	758,786	385	403,229	14	12	244,603	
	65,094	710,713	687,652	15,244	365,031	800	209	183,293	
	95,109	391,910	388,719	26,238	199,431	1,477	190	67,836	
	32,837	649,993	157,678	9,941	216,022	451	104	139,742	
Furniture and fixtures.  Paper and allied products  Printing and publishing  Chemicals and allied products  Petroleum refining and related industries.	32,882	275,819	272,690	9,833	141,888	573	125	36,232	
	23,961	1,219,845	908,602	8,966	562,834	513	138	446,593	
	109,802	1,442,991	1,361,575	36,454	731,453	1,769	553	301,285	
	111,918	4,732,618	4,499,391	19,269	2,428,733	1,071	431	1,830,570	
	73,779	3,256,841	2,994,959	2,938	1,652,481	100	75	2,973,233	
Rubber and miscellaneous plastics products	23,528	731,775	721,810	9,311	381,375	495	128	209,775	
	27,651	167,339	164,346	6,084	86,054	355	66	69,073	
	73,836	833,994	783,374	15,539	423,344	909	282	304,197	
	137,819	1,717,031	1,503,029	10,421	849,500	604	244	898,405	
	103,826	1,435,473	1,372,952	34,133	732,992	1,797	570	406,997	
Machinery, except electrical.  Electrical equipment and supplies.  Motor vehicles and equipment.  Transportation equipment, except motor vehicles.  Scientific instruments, photographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable	163,689	3,764,836	3,704,663	36,289	1,961,318	1,592	736	1,085,193	
	272,352	2,798,042	2,707,249	19,721	1,447,887	981	293	859,435	
	28,509	4,785,475	4,746,999	5,544	2,514,888	184	109	1,787,059	
	455,042	950,988	908,066	5,730	489,289	414	87	390,983	
	49,688	1,746,212	1,716,331	6,411	912,361	361	142	377,734	
	67,611	400,643	354,897	11,294	196,744	493	169	73,151	
Transportation, communication, electric, gas, and sanitary services Transportation. Communication. Electric, gas, and sanitary services	636,335	8,843,638	8,582,392	70,159	4,585,954	3,756	935	4,628,241	
	585,536	1,091,667	967,382	43,346	534,019	2,263	507	703,848	
	43,569	4,596,548	4,539,828	8,664	2,410,550	444	151	1,671,151	
	7,230	3,155,423	3,075,182	18,149	1,641,385	1,048	276	2,253,242	
Wholesale and retail trade  Wholesale trade  Groceries and related products.  Machinery, equipment, and supplies.  Miscellaneous wholesale trade.	437,380	5,673,133	5,519,716	631,601	2,801,404	37,956	5,474	1,238,525	
	168,439	2,101,411	2,033,347	200,000	1,041,647	11,449	1,930	364,857	
	21,705	245,511	231,480	27,949	118,337	1,413	262	60,445	
	25,480	229,537	223,161	27,050	112,873	1,495	329	28,706	
	121,254	1,626,363	1,578,706	145,001	810,437	8,541	1,340	275,706	
Retail trade.  Building materials, hardware, and farm equipment.  General merchandise stores.  Food stores.  Automotive dealers and service stations.	268,941	3,561,103	3,478,092	431,149	1,754,857	26,480	3,542	869,543	
	13,846	92,071	87,513	20,213	42,709	1,262	285	12,718	
	52,299	1,863,193	1,827,024	63,479	957,116	4,074	536	581,364	
	31,178	565,408	543,379	29,256	284,280	1,656	271	156,280	
	19,993	125,847	122,078	31,604	57,641	2,026	362	7,649	
Apparel and accessory stores Furniture, home furnishings, and equipment stores Eating and drinking places. Miscellaneous retail stores. Wholesale and retail trade not allocable.	23,908 12,825 67,055 47,837	333,754 77,989 190,446 312,395 (*)	330,465 75,378 182,683 309,572 (*)	122,286 19,668 51,257 93,386 (*)	147,995 35,746 86,903 142,467 (*)	7,796 1,121 3,044 5,500 (*)	1,257 218 306 309 (*)	47,407 10,738 17,595 35,792 (*)	
Finance, insurance, and real estate  Banking.  Credit agencies other than banks.  Security and commodity brokers, dealers, exchanges, and services.  Holding and other investment companies	901,956	4,051,182	3,372,194	313,086	1,891,798	18,353	6,123	2,649,693	
	87,570	1,360,181	1,210,271	28,414	672,739	1,524	1,244	995,414	
	232,327	635,293	584,016	127,650	293,183	8,329	1,808	211,563	
	117,414	191,594	177,071	4,263	96,343	88	66	36,840	
	51,056	273,027	105,633	10,953	98,989	840	842	441,671	
Insurance carriers. Insurance agents, hrokers, and service	187,902	1,021,307	835,288	7,415	490,221	427	247	818,761	
	8,626	79,905	76,389	13,298	37,814	526	195	17,706	
	217,061	489,875	383,526	121,093	202,509	6,618	1,722	127,738	
Services  Hotels and other lodging places.  Personal services.  Business services.	589,499	1,165,260	1,102,986	119,902	569,803	6,255	1,326	214,495	
	32,156	161,254	150,104	5,513	80,723	310	79	25,871	
	7,825	87,694	87,303	11,629	43,405	642	219	16,312	
	274,454	542,329	520,936	48,171	268,997	2,688	424	100,275	
Automobile services, and miscellaneous repair services. Amusement and recreation services. Other services.	8,526	64,771	60,242	13,786	30,035	748	195	11,992	
	157,403	191,531	170,808	19,344	90,729	904	289	51,573	
	109,135	117,681	113,593	21,459	55,9 <b>1</b> 4	964	121	8,472	

Table 19. —MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

			Re	eturns of	members of		groups by		stionship-	-Continue	1		
					A	Bro	Theome mub			Normal t	ax, surtax,	Distribu	tions to
Major industry	Number of returns	Total assets	Total receipts	Number of returns	Amount	Deficit	Total	Taxed st normal tax and surtax	Surtax exemption		Additional tax under controlled group surtax exemption	stockholde	
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	rstes (71)	(72)	(73)	provisions (74)	(75)	(76)
	101,290	36,394,713	57,258,167	70,976	2,185,304	478,434	2,039,920	1,931,095	786,351	856,231	37,896	9,501	134,610
Agriculture, forestry, and fishery Mining	1,153 488	442,029 579,224	544,450 359,025	309	28,206	12,421	23,071	20,738	8,000	9,608 6,564	401	(*)	(*) (*)
Metal mining	(*)	(*) (*)	(*) (*)	(*)	(*)	(*)	(*)	(*)	4,137	(*)	(*)	-	-
Crude petroleum and natural gas Nonmetallic minerals (except fuels)	294	393,462	171,276	180	4,552	11,865	2,320	1,740	1,477	708	88	(*)	(*)
mining	138	155,987	165,539	4,320	10,412	2,167 73,547	10,101	10,058	2,229	4,733	89	(*)	(*)
Contract construction	11,027	3,069,556 6.354.828	6,192,982 13,451,502	7,858	613,812	100,319	156,690 596,622	151,026 576,729	57,957	66,629	2,467	1,094	3,871 29,643
Food and kindred products Tobscco manufsctures	736	675,959	2,380,384	522	66,258	5,851	64,172	63,937	10,830	31,174	600	135	2,723
Textile mill products Apparel and other fabricated textile	391	442,894	888,852	326	45,549	5,388	44,557	44,427	5,172	22,196	303	(*)	(*)
products	1,147	531,276 285,594	1,416,829	786 296	39,614	9,622 3,609	36,917 22,271	36,896 16,704	4,582	16,637	565 217	(*)	(*) (*)
Furniture and fixtures	476	209,911	437,110	349	20,420	8,878	19,905	19,905	5,061	9,135	290	70	619
Paper and allied products	120 1,829 455	318,086 500,809 388,611	466,095 823,292 596,993	115 1,152 256	16,892 52,703 40,060	2,296 6,172 3,906	16,630 49,469 38,775	16,466 47,220 36,668	1,848 14,700 4,913	8,252 21,820 18,841	86 698 264	(*) 171 (*)	(*) 7,960 (*)
tries	127	75,663	216,944	103	7,756	325	6,495	6,495	2,450	2,866	155	(*)	(*)
ucts Lesther and leather products Stone, clay, and glass products	228 169 437 212	122,675 84,657 327,377 221,694	249,208 198,388 480,843 504,657	204 165 322 173	11,737 7,962 20,309 17,271	1,378 430 1,716 2,548	11,296 7,958 20,304 16,910	11,262 7,940 17,587 16,902	1,613 6,430	4,923 3,671 8,426 8,248	197 43 285 116	(*) (*) (*)	(*) (*) (*)
Primary metal industries Fabricated metal products, except machinery and transportation equipment.	1,210	791,244		901	85,861	11,188	82,862	81,226	17,382	39,132	915	156	2,636
Machinery, except electrical Electrical equipment and supplies Motor vehicles and equipment	1,245 467 119	646,977 247,923 81,530	1,168,057 599,874	894 288 101	67,877 27,015 8,661	8,973 11,405 7,667	67,854 26,971 8,668	66,994 25,730 8,570	13,869	32,075 12,864 4,177	659 151 36	187 (*) (*)	2,466 (*) (*)
Transportstion equipment, except motor vehicles.	138	98,254	288,689	138	19,263	-	19,262	19,116	2,352	9,520	76	(*)	(*)
Scientific instruments, photographic equipment, watches and clocks Miscellaneous manufactured products, and	222	87,763	152,467	188	11,737	5,715	11,387	11,385	1,910	5,542	118	(*)	(*)
manufacturing not allocable	842	215,931	447,822	579	24,774	3,252	23,959	21,299	7,217	10,056	179	(*)	(*)
Transportation, communication, electric, gas, and sanitary services Transportation Communication Electric, gas, and sanitary services	5,324 4,409 484 430	1,480,127 1,089,969 264,129 126,029	2,179,237	3,844 3,184 371 289	101,856 72,673 22,353 6,830	24,544 22,656 1,581 307	94,859 66,753 21,379 6,727	93,371 65,294 21,350 6,727	39,243 31,837 4,217 3,189	40,104 27,112 10,243 2,749	1,936 1,582 215 138	389 302 64 (*)	3,660 2,451 1,037 (*)
Wholesale and retail trade			28,602,403	19,878	638,275	99,716	612,403	599,161	263,951	255,800	12,626	2,100	16,750
Wholesale trade	10,904 894 1,399 8,610	275,192 620,415	12,621,455 1,320,579 1,300,120 10,000,756	626 1,028 6,429	334,405 21,149 52,629 260,627	43,100 7,391 6,898 28,811	324,438 20,088 52,482 251,868	315,111 19,814 50,791 244,506	119,013 8,620 16,241 94,152	140,316 8,568 23,256 108,492	5,905 450 794 4,661	804 69 128 607	6,192 1,173 724 4,295
Retail trade Building materials, hardware, and farm equipment	15,487	4,596,369	15,926,562 758,321	11,726	302,864	56,616 4,939	287,232	283,317 20,686		115,263	6,674 470	1,2% 59 (*)	10,558
General merchandise stores Food stores Automotive dealers and service station	1,057 1,184 s 4,079	299,316 330,344 2,173,921	847,334 1,862,547 8,978,459	781 808 3,219	27,780 29,183 90,266	2,223 6,922 17,700	26,068 26,928 85,240	24,735 26,204 84,662	11,962 10,085 42,451	10,590 11,422 34,506	611 434 1,740	103 458	(*) 1,148 3,739
Apparel and accessory stores  Furniture, home furnishings, and equipment stores	1,399	218,530 484,340	1	1,181	28,910	7,191	28,494	28,456		10,078	715 839	90 128	1,701
Esting and drinking places	2,253	263,935 486,867 (*)	779,374	1,395 2,253 (*)	27,650 49,778 (*)	7,198 9,527	26,270 46,678 (*)	26,240 45,845 (*)	17,454	9,601 18,980 (*)	842 1,024 (*)	117 299	1,339 1,393
Finance, insurance, and real estate  Banking.  Credit agencies other than banks	36,234 66 4,216	12,669,520 940,885 1,665,321	54,530	25,147 65 2,548	412,376 5,695 33,112	95,752 20 14,378	354,255 5,236 29,813	297,375 4,944 24,593	195,419 1,262 14,748	124,753 2,389 10,775	9,545 90 7 <b>1</b> 4	4,484 40 617	68,355 1,218 4,284
Security and commodity brokers, dealers, exchanges, and services	121	274,000 977,639		101 1,912	7,298 55,874	2,836 5,098	4,556 41,282	3,318 23,057		1,665 14,798	13 446	(*) 1,027	(*) 21,033
Insurance carriersInsurance agents, brokers, and service Real estate		398,077 288,372 8,125,226	191,925	106 1,093 19,322	17,985 21,650 270,762	3,457 3,972 65,991	11,699 20,199 241,470	10,692 20,072 210,699	10,359	5,763 8,014 81,349	48 346 7,888	(*) 74 2,714	(*) 169 39,798
Services Hotels and other lodging places Personal services. Business services.		2,870,592 448,280 242,358 702,111	263,976 491,935	8,812 492 1,308 3,151	197,553 19,399 17,227 65,697	56,069 6,616 3,039 11,331	187,223 16,882 16,347 62,743	178,672 13,239 16,245 61,649	5,013 12,024	73,944 6,759 5,703 24,483	4,764 244 634 1,936	832 (*) 125 240	9,364 (*) 645 4,163
Automobile services, and miscellaneous repair services	2,526 1,863 1,957	759,672 461,360 256,811	471,622	1,917 896 1,047	39,026 24,741 31,463	4,343 21,347 9,393	37,801 22,318 31,132	35,495 21,202 30,842	7,744	14,603 9,528 12,868	1,136 305 510	270 76 93	3,554 118 847

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

					type of relati		nued
W. C. C.	Number	of returns	Number of			Net	income
Major industry	Total	Consolidated returns (parent corporations)	subsidiaries included in consolidated returns	Total assets	Total receipts	Number of returns	Amount
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All industriea	10,402	1,105	3,054	28,806,761	24,182,914	7,466	1,283,756
griculture, forestry, and fishery	96	(*)	(*)	136,321	104,574	(*)	(*)
ining. Metal mining	137	(*)	(*)	258,351	279,444	107	18,499
Coal mining. Crude petroleum and natural gas. Nonmetallic minerals (except fuels) mining.	77 61	(*) (*)	(*) (*)	187,373 70,978	182,846 96,598	47 60	12,518 5,981
Contract construction	524	92	251	1,308,862	1,854,002	330	54,369
fanufacturing.  Food and kindred products. Tobacco manufactures.	1,396 189	175 2	52 <b>8</b> 11	5,264,230 288,482	7,296,119 712,996	1,116 165	521,855 31,591
Textile mill products.  Apparel and other fabricated textile products.  Lumber and wood products, except furniture.	60 76 71	(*) 25 (*)	(*) 53 (*)	186,629 110,036 123,999	304,491 284,825 155,599	55 721 69	15,326 8,870 14,600
Furniture and fixtures.  Paper and allied products.  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.	(*) (*) 127 89 74	(*) (*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) 716,019 592,236 1,435,826	(*) (*) 664,541 790,027 1,662,211	(*) (*) 119 85 (*)	(*) (*) 56,127 151,700 (*)
Rubber and miscellaneous plastics products.  Leather and leather products.  Stone, clay, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation equipment.	(*) (*) 82 (*) 172	(*) (*) (*) (*) 28	(*) - (*) (*) (*)	(*) (*) 87,892 (*) 277,549	(*) (*) 102,928 (*) 528,387	(*) (*) 75 (*) 125	(*) (*) 4,259 (*) 30,875
Machinery, except electrical.  Electrical equipment and supplies.  Motor vehicles and equipment.  Transportation equipment, except motor vehicles.  Scientific instruments, photographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable.	125 88 34 (*) (*) (*)	(*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*)	730,027 94,007 104,021 (*) (*) (*)	859,068 148,474 202,845 (*) (*) (*)	105 30 34 (*) (*) (*)	46,674 10,168 12,605 (*) (*) (*)
ransportation, communication, electric, gas, and sanitary services	562 489 54 (*)	(*) 30 itt	205 162 (*)	1,131,923 808,826 290,752 (*)	1,359,286 1,202,097 151,814 (*)	470 405 45 (*)	98,947 79,024 18,561 (*)
holesale and retail trade	2,654	320	648	2,650,754	7,200,791	1,880	171,148
Wholesale trade.  Groceriea and related products.  Machinery, equipment, and supplies.  Miscellaneous wholesale trade.	980 81 155 744	193 - 54 139	276 - 96 180	1,445,646 97,120 399,212 949,314	3,803,344 520,744 411,411 2,871,189	727 (*) 99 602	76,439 (*) 12,484 61,129
Retail trade.  Building materials, hardware, and farm equipment	1,654 95 237 202 329	127 (*) (*) (*) (*)	372 (*) (*) (*) (*)	1,200,525 95,163 132,497 103,324 405,703	3,368,868 189,650 351,492 668,758 1,282,249	1,133 78 133 124 256	93,563 7,334 12,873 11,196 26,445
Apparel and accessory stores.  Purniture, home furnishings, and equipment stores.  Eating and drinking places.  Miscelleneous retail stores.	278 119 299 95	(*) (*) (*)	(*) - (*)	76,725 103,218 100,573 183,322	157,055 149,487 150,015 420,162	167 62 222 91	9,894 3,875 9,512 12,434
Wholesale and retail trade not allocable	(*)	•	-	(*)	(*)	(*)	(*)
inance, insurance, and real estate.  Banking.  Credit agencies other than hanks.  Security and commodity brokers, dealers, exchanges, and services.  Bolding and other investment companies.	3,596 21 589 (*) 346	290 3 (*) (*) (*) (*)	873 7 (*) (*) (*)	16,536,776 384,618 4,057,116 (*) 350,276	4,861,959 33,222 391,658 (*) 43,435	2,495 18 369 (*) 294	314,530 2,960 36,719 (*) 17,396
Insurance carriers	114 210 2,307	(*) (*) (*) 211	(*) (*) 647	8,878,155 46,227 2,802,485	3,845,864 38,532 498,324	83 151 1,572	184,402 3,228 66,415
Ervices.  Hotels and other lodging places.  Personal services.  Business services.	1,437 91 117 565	155 18 48 (*)	491 137 72 (*)	1,519,544 249,469 46,251 396,838	1,226,739 231,418 85,341 307,806	1,014 56 114 363	97,434 3,849 1,945 40,279
Automobile services, and miscellaneous repair services	402 138 124	(*) 23 (*)	(*) 81 (*)	203,400 373,465 250,121	144,843 306,817 150,514	371 88 (*)	10,526 20,589 (*)

Table 19. -- MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY--Continued

[Money amounts in thousands of dollars]

	Returns of members of controlled groups by type of relationshipContinued  Combination of parent - subsidiary, brother - sisterContinued							
Major industry		Income subject to tax			Normal tax, surtax, and		Distributions to stock-	
	Deficit	Total	Taxed at normal tax and surtax rates	Surtax exemption	Total	Additional tax under controlled group surtax exemption provisions		Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All industries	197,496	1,167,980	965,827	100,820	540,932	6,375	1,351	240,104
Agriculture, forestry, and fishery	2,209	(*)	(*)	(*)	(*)	72	(*)	(*)
Mining. Metal mining. Coal mining.	5,513	14,018	9,665	1,133	6,023	69	(*)	(*)
Crude petroleum and natural gam. Nonmetallic minerals (except fuels) mining.	5,361 152	8,227 5,791	3,930 5,735	683 450	3,082 2,941	39 30	(*) (*)	(*) (*)
Contract construction	12,775	44,494	42,964	4,510	21,912	250	39	6,388
Manufacturing. Food and kindred products. Tobacco manufactures.	30,163 3,999 -	509,784 30,219	493,893	21,332 2,830	259,475 14,997	1,211	279 65 - (*)	88,896 1,100
Textile mill products. Apparel and other fabricated textile products. Lumber and wood products, except furniture.	2,550 228 510	15,306 8,436 14,490	14,998 8,121 9,517	984 1,528 1,321	7,750 3,996 6,085	51 97 84	(*) (*)	(*) (*) 448
Furniture and fixtures.  Paper and allied products.  Printing and publishing.  Chemicals and allied products.  Petroleum refining and related industries.	(*) (*) 701 2,305 ( <sup>3</sup> )	(*) (*) 55,052 150,129 (*)	(*) (*) 54,476 147,461 (*)	(*) (*) 2,865 840 (*)	(*) (*) 27,990 78,356 (*)	(*) (*) 163 44 (*)	(*) 25 31 (*)	(*) 5,859 15,536 (*)
Rubber and miscellaneous plastics products	(*) 1,721 (*) 807	(*) (*) 3,781 (*) 30,140	(*) (*) 3,661 (*) 29,429	(*) (*) 753 (*) 2,897	(*) (*) 1,775 (*) 14,972	(*) (*) 43 (*)	(*) (*) (*) (*)	(*) (*) (*)
Machinery, except electrical Electrical equipment and supplies Motor vehicles and equipment. Transportation equipment, except motor vehicles Scientific instruments, photographic equipment, watches and clocks Miscellaneous manufactured products, and manufacturing not silocable	8,295 3,631 - (*)	43,458 10,132 12,399 (*) (*) (*)	43,323 9,487 12,348 (*) (*) (*)	1,571 741 856 (*) (*) (*)	22,526 5,019 6,304 (*) (*) (*) (*)	82 49 47 (*) (*) (*)	38 (*) (*) (*) (*)	9,871 (*) (*) (*) (*)
Transportation, communication, electric, gas, and sanitary services  Transportation	21,408 19,231 2,177	99,399 79,634 18,410 (*)	44,777 25,474 17,948 (*)	6,208 5,212 510 (*)	37,075 27,056 9,410 (*)	400 300 68 (*)	71 38 (*) (*)	20,289 1,684 (*) (*)
Wholesale and retail trade.  Wholesale trade.  Groceries and related products. Machinery, equipment, and supplies. Miscellaneous wholesale trade.  Retail trade.  Building materials, hardware, and farm equipment.  General merchandise stores.  Food stores.  Automotive dealers and service stations.	28,531 12,877 784 3,319 8,774 15,654 1,058 633 357 1,341	156,541 70,507 (*) 12,329 55,546 84,888 7,330 11,775 8,483 22,592	149,456 63,943 (*) 12,280 49,031 84,367 7,248 11,725 8,483 22,453	28,221 11,267 (*) 1,493 9,494 16,433 1,438 2,309 4,134	74,213 32,948 (*) 6,154 25,478 40,786 3,527 5,680 4,279 10,936	1,706 677 (*) 94 566 995 90 141 45	197 104 (*) (*) (*) 90 93 (*) (*) (*)	7,233 3,140 (*) (*) 2,785 4,093 (*) (*)
Apparel and accessory stores. Furniture, home furnishings, and equipment stores. Eating and drinking places. Miscellaneous retail stores.	833 1,801 7,126 2,505	9,338 3,855 9,432 12,083	9,314 3,855 9,206 12,083	1,865 1,357 3,250 1,362	4,476 1,704 4,156 6,028	122 35 197 80 (*)	(*) (*) (*)	(*) (*) (*)
Wholesale and retail trade not allocable	(0.05)	(*)	(*)	(*)	(*)		618	06 606
Finance, insurance, and real estate.  Banking.  Credit agencies other than banks  Security and commodity brokers, dealers, exchanges, and services  Holding and other investment companies	62,996 48 7,841 (*) 16,056	256,685 2,868 35,041 (*) 9,549	155,857 2,829 11,420 (*) 3,4%	25,564 325 5,128 (*) 2,032	104,069 1,422 11,366 (*) 2,968	1,866 19 311 (*) 86	618 12 56 (*) 233	96,606 787 926 (*) 7,002
Insurance carriers. Insurance agents, brokers, and service	5,257 647 31,588	152,389 3,117 50,841	96,533 3,117 36,639	855 2,052 15,068	66,112 1,133 19,837	108 305 1,030	18 21 273	67,142 521 18,976
Services.  Hotels and other lodging places.  Personal services.  Business services.	33,901 7,527 211 11,276	82,221 3,750 1,907 28,130	64,428 2,430 1,788 21,016	13,742 962 1,716 5,249	35,653 1,391 573 11,809	866 44 88 341	138 (*) 55	19,379 4,811 (*) 4,696
Automobile services, and miscellaneous repair services		9,769 19,816 (*)	7,224 15,980 (*)	3,425 1,944 (*)	3,726 9,036 (*)	248 117 (*)	(*) (*) (*)	(*) (*) (*)

Table 19. —MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Ret	urns of member	s of controlle	d groups by ty	pe of relations	hipContinue	ì
			Rele	ationship not s	hown		
Major industry	Number o	Consolidated returns (parent corporations	Number of subsidiaries included in consolidated returns	Total assets	Total receipts	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All industries	9,505	773	1,569	16,475,318	16,792,202	7,419	594,636
Agriculture, forestry, and fishery	132	-	-	60,239	57,740	76	1,6549
Mining.  Metal mining.  Coal mining.  Crude petroleum and natural gas.  Nonmetallic minerals (except fuels) mining.	95 (*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) (*) (*)	311,962 (*) (*) (*) (*)	220, 332 (*) (*) (*) (*)	81 - (*) (*) (*)	10,056 - (*) (*)
Contract construction	542	50	96	399,361	722,230	350	19,947
Manufacturing.  Food and kindred products  Tobacco manufactures.  Textile mill products.  Apparel and other fabricated textile products.  Lumber and wood products, except furniture.	1,087 165 (*) 80 93 (*)	221 47 (*) 26 (*)	495 101 - (*) 50 (*)	2,952,592 229,418 (*) 136,311 151,331 (*)	4,220,113 732,316 (*) 233,814 381,826 (*)	865 159 (*) 53 70 (*)	195, 490 22, 385 (*) 8, 830 14, 269 (*)
Furniture and fixtures.  Paper and allied products.  Printing and publishing  Chemicals and allied products.  Petroleum refining and related industries.	(*) (*) 139 77 (*)	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) 144,704 184,753 (*)	(*) (*) 217,797 290,505 (*)	(*) (*) 94 49 (*)	(*) (*) 15,642 36,203 (*)
Rubber and miscellaneous plastics products  Leather and leather products.  Stone, clay, and glass products.  Primary metal industries.  Fabricated metal products, except machinery and transportation equipment  Machinery, except electrical.	53 (*) 73 (*) 99	- (*) (*) 35	- (*) (*) 117 (*)	46,508 (*) 51,637 (*) 271,608 949,216	112,315 (*) 81,632 (*) 351,003 651,371	53 (*) 66 (*) 87	6,502 (*) 6,226 (*) 19,650
Motor vehicles and equipment and supplies  Motor vehicles and equipment.  Transportation equipment, except motor vehicles.  Scientific instruments, photographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable.	16 2 (*) (*) (*) (*)	(*) (*) 2 (*) (*) (*)	(*) 5 (*) (*) (*)	229,309 52,127 (*) (*) (*)	311,004 95,205 (*) (*) (*)	73 (*) 2 (*) (*) (*)	(*) 9,193 (*) (*) (*)
Transportation, communication, electric, gas, and sanitary services	409 269 (*) 83	68 30 (*) (*)	97 34 (*) (*)	383,329 252,679 (*) 73,661	400,028 345,489 (*) 37,707	328 224 (*) 62	12,758 7,989 (*) 3,257
Wholesale and retail trade  Wholesale trade  Groceries and related products.  Machinery, equipment, and supplies.  Miscellaneous wholesale trade.  Retail trade.	3,134 894 89 75 731 2,239	186 92 (*) (*) 46	283 186 (*) (*) 100	2,513,413 760,036 156,542 52,434 551,060	8,842,294 2,408,063 897,198 104,382 1,406,483 6,434,231	2,726 752 88 68 596 1,975	209,874 44,234 6,360 6,543 31,331 165,640
Building materials, hardware, and farm equipment.  General merchandise stores.  Food stores.  Automotive dealers and service stations.	139 125 53 221	(*) 2 (*)	(*) <sup>2</sup> (*)	70,742 70,081 830,669 136,820	169,410 207,953 3,916,244 552,604	105 125 53 178	2,921 6,285 90,561 7,762
Apparel and accessory stores. Furniture, home furnishings, and equipment stores. Eating and drinking places. Miscellaneous retail stores.	894 227 179 402	(*) (*) (*)	(*) (*) (*)	200,132 60,215 136,140 248,578	558,066 126,733 218,439 684,782	876 207 126 305	25,583 5,744 5,595 21,189
Wholesale and retail trade not allocable	-	-	-	-		-	-
Finance, insurance, and real estate.  Banking.  Credit agencies other than banks.  Security and commodity brokers, dealers, exchanges, and other services.  Holding and other investment companies.	2,965 89 233 2 162	145 20 34 2 4	350 25 63 2 23	9,291,220 3,287,202 564,510 30,506 196,754	1,832,978 192,881 50,913 4,311 22,513	1,990 79 138 - 98	111,870 18,505 7,287 - 9,102
Insurance carriers. Insurance agents, brokers, and service	56 152 2,272	(*) (*) 69	(*) (*) 186	4,101,372 31,133 1,079,743	1,310,403 7,689 244,268	34 96 1,544	43,858 841 32,277
Services. Hotels and other lodging places. Personal services. Business services.	1,141 (*) 439	88 (*) (*)	187 (*) (*)	563,202 (*) (*) 131,034	496,487 (*) (*) 147,919	1,003 (*) (*) 403	32,987 (*) (*) 11,285
Automobile services, and miscellaneous repair services. Amusement and recreation services. Other services.	204 136 259	(*) (*)	(*) (*)	98,706 98,265 98,835	59,357 99,730 86,990	203 132 167	4,426 6,379 3,564

ACTIVE CORPORATION RETURNS OF MEMBERS OF CONTROLLED GROUPS (OTHER THAN FORM 1120S)

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX,
AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Ī	Returns of	members of co	trolled grou	ps by type of	relationship	Continued	<del></del>
				stionship not				
		Income sub	ject to tax		Normal tax,	surtax, and	holders ex	ns to stock- cept in own
Major industry	Deficit	Total	Taxed st normal tax and surtax rates	Surtax exemption	Total	Additional tax under controlled group surtax exemption provisions	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All industries	142,476	552,598	526,409	100,006	260,494	5,897	958	108,553
Agriculture, forestry, and fishery	1,055	1,524	1,396	991	536	65	(*)	(*)
Mining Metal mining	12,191	6,853	5,842	1,112	3,053	112	(*)	(*)
Coal mining. Crude petroleum and natural gas. Nonmetallic minerals (except fuels) mining.	(*) (*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) -	(*) (*) -
Contract construction	8,220	15,108	14,892	4,124	6,838	201	(*)	(*)
Manufacturing.  Food and kindred products. Tobasco manufactures.  Textile mill products.  Apparel and other fabricated textile products.  Lumber and wood products, except furniture.	48,297 1,395 - 3,892 4,730 (*)	186, 333 19,472 (*) 7,803 13,925 (*)	183,788 19,472 (*) 7,800 13,925 (*)	17,391 3,306 (*) 946 1,352 (*)	93,121 9,518 (*) 3,866 7,001 (*)	826 149 (*) 21 79 (*)	144 (*) (*) (*) (*)	23,851 (*) (*) (*) (*) (*)
Furniture and fixtures.  Paper and allied products.  Printing and publishing  Chemicals and allied products.  Petroleum refining and related industries.	(*) (*) 1,697 4,115	(*) (*) 15,197 36,180 (*)	(*) (*) 14,999 35,321 (*)	(*) (*) 1,464 1,218 (*)	(*) (*) 7,597 18,461 (*)	(*) (*) 60 72 (*)	(*) (*) (*) (*)	(*) (*) (*) (*)
Rubber and miscellaneous plantics products	1,950 (*) 4,888	6,185 (*) 5,939 (*) 18,776	6,185 (*) 5,936 (*) 18,646	1,310 (*) 1,142 (*) 1,671	2,936 (*) 2,848 (*) 9,365	74 (*) 71 (*) 40	(*) (*) (*) (*) (*)	(*) (*) (*) (*)
Machinery, except electrical.  Electrical equipment and supplies.  Motor vehicles and equipment.  Transportation equipment, except motor vehicles Scientific instruments, photographic equipment, watches and clocks.  Miscellaneous manufactured products, and manufacturing not allocable	6,090 8,202 - (*) (*) (*)	15,612 (*) 9,193 (*) (*) (*)	14,446 (*) 9,165 (*) (*) (*)	1,469 (*) 50 (*) (*) (*)	7,606 (*) 4,790 (*) (*) (*)	92 (*) - (*) (*) (*)	(*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*)
Transportation, communication, electric, gas, and sanitary services	7,586 1,665 (*) 21	12,311 7,721 (*) 3,099	12,102 7,532 (*) 3,079	3,949 1,994 (*) 1,325	5,488 3,533 (*) 1,296	212 13 <sup>1</sup> 4 (*) <sup>1</sup> 40	35 (*) (*) (*)	1,813 (*) (*) (*)
Wholesale and retsil trade	15,607	202,979	195,752	41,608	95,504	2,658	386	43,832
Wholesale trade. Groceries and related products Machinery, equipment, and supplies Miscellaneous wholesale trade.	6,805 1,392 2,281 3,132	40,927 5,136 6,251 29,540	40,598 5,136 6,251 29,211	12,695 1,465 1,695 9,535	18,487 2,324 2,869 13,294	750 52 77 621	136 (*) (*) 105	1,619 (*) (*) 958
Retail trade.  Building materials, hardware, and farm equipment	8,802 2,797 - - 1,363	162,052 2,920 6,285 90,519 7,308	155,154 1,772 6,285 85,729 7,308	28,913 1,348 2,249 316 2,907	77,017 936 2,785 46,475 3,185	1,908 90 129 123 151	250 (*) (*) 2 48	42,213 (*) (*) (*) 29,308 116
Apparel and accessory stores. Furniture, home furnishing, and equipment stores. Eating and drinking plares. Miscellaneous retail stores.	1,112	23,411 5,744 5,595 20,270	23,411 5,744 5,595 19,310	15,151 2,592 1,019 3,331	8,989 2,428 2,561 9,658	907 186 164 159	85 (*) - (*)	5,485 (*) (*)
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-
Finance, insurance, and real estate.  Banking  Credit agencies other than banks. Security and commodity brokers, dealers, exchanges, and services.  Holding and other investment companies.	4,507 10,295 457	97,436 18,015 6,794 - 7,426	83,780 16,618 4,584 1,474	17,656 1,538 1,390 - 973	43,597 8,753 2,686 - 2,157	1,176 105 84 -	277 71 (*) - 68	30, 429 9, 203 (*) 1,724
Insurance carriers Insurance agents, brokers, and service. Real estate.	147	37,436 696 27,069	37,046 689 23,369	408 531 12,816	19,560 216 10,225	62 6 887	82	14,554
Services. Hotels and other lodging places. Personal services. Business services.	9,432	30,054 {*} 11,265	28,857 (*) (*) 11,241	13,175 (*) (*) 6,587	12,357 {*} 4,353	648 (*) (*) 309	(*) - (*) (*)	(*) - (*) *
Automobile services, and miscellaneous repair services.  Amusement and recreation services.  Other services.		3,990 5,404 3,530	3,824 5,387 3,530	2,420 874 2,557	1,453 2,608 1,266	136 52 107	(*)	(*)

ACTIVE CORPORATION RETURNS OF MEMBERS OF CONTROLLED GROUPS (OTHER THAN FORM 1120S)

Table 19.—MEMBERS OF CONTROLLED GROUPS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME, INCOME SUBJECT TO TAX, SURTAX EXEMPTION, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY TYPE OF SURTAX EXEMPTION, BY MAJOR INDUSTRY—Continued

[Money amounts in thousands of dollars]

	Number of	f returns, by	type of surtax	exemption and	by type of re	lationship4
	One aur	tax exemption	under 1561		surtax exemp	
Major industry	Number o	f returns of m	embers of	Number of	returns of me	mbers of
	Parent - subsidiary groups	Brother - sister groups	Combinations of parent - subsidiary and brother - sister groups	Parent - subsidiary groups	Brother - sister groups	Combinations of parent - subsidiary and brother - sister groups
	(107)	(108)	(109)	(110)	(111)	(112)
All industries	45,254	54,613	3,573	83,252	46,678	6,829
Agriculture, forestry, and fishery	359	698	(*)	229	455	38
Mining	715 91 86	265 (*)	(*)	286 (*) (*)	223	105
Crude petroleum and natural gas	411 127	192 (*)	(*)	83 176	101	44 61
Contract construction	2,062	3,711	310	1,628	2,996	214
Manufacturing. Food and kindred products. Tobacco manufactures.	9,776 1,139 12	5,582 231	360 (*)	12,850 1,253 (*)	5,445 504	1,036
Textile mill products Apparel and other fabricated textile products Lumber and wood products, except furniture.	383 540 326	148 457 334	(*) (*) (*)	628 1,391 337	244 690 122	(*) 72 69
Furniture and fixtures	223 222	240	(*)	348 298	236	(*)
Printing and publishing	1,085	1,106	(*)	1,511	54 723	86
Chemicals and allied products	534 119	170 (*)	42 54	720 86	285 120	(*)
Rubber and miscellaneous plastics products	235 106	109 137	(*)	402 286	120 (*)	(*) (*)
Stone, clay, and glass products Primary metal industries. Pabricated metal products, except machinery and transportation equipment.	511 251 883	160 125 492	(*) (*) 68	621 391	277 (*) 718	76 (*)
Machinery, except electrical	1,171	611	(*)	1,378 1,318	634	108
Electrical equipment and supplies  Motor vehicles and equipment	898 141	286 93	(*)	919 <b>1</b> 54	182	(*)
Transportation equipment, except motor vehicles	215 241 542	77 73 662	(*)	186 228 386	(*) 150 180	(*) (*) (*)
Transportation, communication, electric, gas, and sanitary services	2,250 1,475 396 380	2,528 2,088 237 203	210 193 18	3,162 1,960 347 855	2,796 2,321 247 227	352 296 (*) (*)
Wholesale and retail trade	11,011	13,198	708	35,990	13,261	1,946
Wholesale trade. Groceries and related products. Machinery, equipment, and supplies.	5,348 779 738	4,866 404 718	253 (*) 61	9,115 1,087 1,227	6,037 490 680	726 (*) 94
Miscellaneous and wholesale trade	3,832 5,662	3,743	174 455	6,800 26,859	4,867	570 1,199
Retail trade Building materials, hardware, and farm equipment	541	8,331 629	(*) (*)	1,361	7,156 502	92
General merchandise stores	564 445	477 694	134	3,556 1,400	580 490	231 68
Automotive dealers and service stations	1,169	2,264 655	81 86	1,484 8,047	1,815 744	248 191
Furniture, home furnishing, and equipment stores	498	873	53 86	1,117	773	66
Eating and drinking places	874 1,159	1,206 1,534	(*)	3,979 5,914	1,047 1,204	213 90
Wholesale and retail trade not allocable	(*)	-	-	(*)	(*)	(*)
Finance, insurance, and real estate Banking.	13,430 1,190	20,726	1,453	21,400 519	15,509 45	2,143 15
Credit agencies other than banks	2,281	2,392	163	11,502	1,824 (*)	426
Security and commodity brokers, dealers, exchanges, and services	536 1,570	92 1,457	(*) 175	110 896	1,168	(*) 171
Insurance carriers. Insurance agents, brokers, and service. Real estate.	646 966 6,242	113 1,025	92 106	178 536	28 507	22 104 1,400
		15,626	907	7,658	11,906	
Services Hotels and other lodging places	5,650 328	7,853 525 845	441 (*)	7,687 214	5,994 340	996 (*)
Personal services Business services	158 2,844	845 2,865	52 151	1,089 3,150	966 1,960	66 414
Automobile services, and miscellaneous repair services	469	1,501	85	956	1,026 886	317 87
Ammusement and recreation services Other services	956 895	977 1,141	(*)	903 1,374	815	83

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

lincludes "Nature of business not allocable" which is not shown separately.

lincludes only amounts received from companies filing nonconsolidated returns.

less than \$500 per return.

Excludes returns for which type of relationship was not shown.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION [Money amounts in thousande of dollars]

==	party days	nts in thousand						
		Total			Size of tota		A	A
	Industrial division and item	consolidated raturns	Zaro assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
	ALL INDUSTRIAL DIVISIONS <sup>1</sup>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2 3	Number of consolidated returns, total	17,155 11,541 83,438	215 117 1,569	483 148 673	582 447 616	1,531 1,022 2,138	1,646 1,167 2,634	2,555 1,667 5,679
4	Total sseets	996,205,060	-	14,270	41,065	265,531	617,698	1,856,638
5 6 7 8	Cash	73,299,772 265,167,679 5,960,363 75,797,507	-	2,078 1,321 5 3,612	8,904 8,670 27 1,060	29,813 60,841 1,295 32,403	51,516 158,324 2,113 78,641	137,561 430,278 10,263 299,777
9 10 11	Investmenta in Government obligations: United States	28,065,204 30,645,701 28,472,333	-	1,281	174 - 427	7,383 1,896 9,243	2,884 - 22,596	15,090 3,334 94,226
12	Loans to stockholders	593,068 30,296,734	Ξ	2,251	166	1,999 4,499	2,972 3,960	8,818 19,589
14 15	Other investments Depreciable sssets Less: Accumulated depreciation	125,528,077 460,921,168 172,890,329	-	511 6,233	4,996 29,482 15,799	26,985 136,892	52,604 316,959	163,401 901,394
16 17 18	Depletable assets	12,826,782	-	4,459 614 507	69	72,304 1,458 42	154,039 1,517 860	402,367 90
19 20	Land Intangible assets (amortizable)	12,973,292 9,306,178	-	(2) 33	941	12,995 2,022	34,602 11,791	111,743
21 22	Less: Accumulated amortization	4,462,879 30,262,585	Ξ	(²) 1,307	(²) 1,930	321 11,064	3,187 39,531	6,392 76,468
23 24	Total liabilities	996,205,060 57,576,081	-	14,270 3,511	41,065 18,102	265,531 56,567	617,698 106,956	1,856,638 392,324
25 26	Mortgages, notes, and bonds payable in less than one year	67,165,566	-	5,269 3,383	2,747 8,451	46,603 18,921	81,337 41,123	291,872 140,944
27 28	Loans from stockholders	5,528,282	-	5,434 2,322	4,511 3,671	11,585 51,718	36,129 119,538	59,601 381,867
29 30	Other lisbilities. Capital stock.	54,004,146 88,429,167	-	7,446	749 5,802	8,916 70,051	33,140 110,056	45,016 351,631
31 32	Paid-in or capital surplus	85,817,381 5,914,779	-	87 5,327	4,417 ( <sup>2</sup> )	26,060	52,127 1,962	304 <b>,</b> 950 503
33 34	Retained earnings, unappropristed	174,436,893 3,662,679	Ī	-16,239 2,671	-5,945 1,440	-1,012 23,878	48,573 13,243	-79,580 32,490
35 36	Total receipts.  Business receipts.  Interest on Government obligations;	611,421,705	2,395,155 2,093,912	75,275 70,669	97,932 90,047	618,979 541,889	1,227,435 1,161,218	3,332,014 3,200,140
37 38	United States	1,483,226 1,223,160	5,418 2,315	-	(2)	2,072 (²)	345	982 164
39 40 41	Other interest. Rents Royalites	16,233,930 4,140,519 1,403,491	79,512 19,564 2,915	43 36 224	264 2,508 5	42,031 6,138, 104	5,223 30,501 344	13,461 36,917 7,164
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	97,264 3,320,046	776 46,273	34	3 5	17 2,338	1,399 5,445	640 10,912
44 45	Net gsin, noncapital assets	1,710,463 1,781,782	12,700 6,886	1,181	1,207 139	2,144 2,631	7 <b>,7</b> 71 535	26,526 1,449
46 47	Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts.	2,409,535 7,077,752	4,019 120,865	3,088	3,754	(²) 19,615	(²) 14 <b>,</b> 654	33,644
48 49	Total deductions	5/4,415,919 383,579,022	2,310,620 1,457,767	75,540 45,396	99,914 43,907	623,614 372,285	1,220,351 794,720	3,324,638 2,332,275
50 51	Compensation of officers.	3,498,807 7,002,329	22,420	4,333	10,044	27,453 4,323	49,775 4,950	106,756 15, <b>2</b> 51
52 53	Bad debts	2,191,199 8,015,417	10,674 46,601	921 1,376	1,081 6,434	2,579 19,101	4,883 22,062	15,311 60,492
54 55 56	Taxes paid	21,435,309 21,570,397 519,064	65,287 138,896 787	2,207 1,493 113	3,850 1,056 35	16,697 26,295 92	28,205 19,349 289	91,138 48,347 796
57 58	Amortization Depreciation	213,062 25,466,035	2,298 70,904	3 1,393	(²) 4,343	398 13,649	704 31,085	722 71,339
59 60	Depletion	5,151,531 7,436,223	9,070 23,669	5 342	35 997	146 10,211	1,321 10,386	( <sup>2</sup> ) 36,054
61	Pension, profit sharing, stock bonus, annulty plans.  Other employee benefit plans.  Net loss, noncapital assets.	5,699,217 3,726,355	6,893 38,377 7,467	102 663 (²)	104 35 120	1,189 1,227 12,686	5,438 2,959 5,893	9,580 5,734 2,303
63 64	Other deductions	447,067 78,464,885	396,173	16,919	25,883	115,283	238,332	528,540
65 66	Total receipts less total deductions	37,005,786 886,285	84,535 385	-265 -	-1,982	-4,635 -	7,084	7,376
67 68 69	Net income (less deficit) (65 plus 66 minus 38). Net income. Deficit.	36,668,911 40,106,473 3,437,562	82,605 110,200 27,595	-265 3,980 4,245	-1,982 5,093 7,075	-4,635 22,362 26,997	7,084 39,807 32,723	7,212 108,765 101,553
70 71	Statutory special deductions, total	2,583,963 757,131	29,739 22,896	3,397 3,397	2,466 2,362	5,052 2,823	10,502 10,070	22,297 21,095
72 73	Dividends received deduction  Deduction for dividends paid on certain public utility stock	1,534,310	5,848		104	2,229	432	1,202
74 75	Western Hemisphere Trade Corporation deduction	280,264 37,724,905	995 82,740	584	2,593	18,060	29,587	86,387
76 77 78	Income tax, total Surcharge Additional tax for tax preferences	19,236,041 1,732,174	36,190 2,832 8	257 24	659 (²)	6,316 497	10,739 927	36,310 3,109 (²)
79 80	Investment credit	1,500 1,189,917 18,622,787	5,363 51,778	55 <b>-</b> 467	104 -2,537	131 -10,820	490 -3,165	1,783 -27,315
81	Net income after tax. Distributions to stockholders: Cash and property except own stock.	22,067,775	79,444 26,697	3,778	4,538	16,177 2,196	29,592 5,139	74,268 3,243
83	Corporation's own stock.	1,212,895	78	-		-	434	994

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

==		Size of total assetsContinued						
	Industrial division and item	\$1,000,000 undar \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or mora
	ALL INDUSTRIAL DIVISIONS	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 2 3	With net income	5,081 3,381 13,151	1,657 1,095 6,819	1,310 893 7,550	671 475 6,149	457 335 8,433	420 326 6,980	547 468 21,047
4	Total assets	12,012,818	11,589,486	20,649,297	23,913,972	32,372,760	66,001,633	826,869,892
5 6 7 8	Cash. Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations:	751,662 2,898,851 90,789 1,945,624	700,545 2,965,105 68,655 1,813,608	1,127,137 4,944,863 115,977 2,809,156	1,322,521 5,585,632 123,526 3,165,116	1,849,248 7,709,603 187,328 3,916,833	3,563,895 14,187,413 493,640 7,182,082	63,754,892 226,216,778 4,866,745 54,549,595
9 10 11 12 13	United States State and local Other current assets Loans to stockholders Mortgage and real estate loans	138,177 62,238 506,488 39,415 91,410	168,119 120,827 546,440 28,387 101,284	415,923 256,989 1,041,538 41,046 290,706	543,299 374,704 1,206,706 53,903 509,410	820,240 706,500 1,331,539 23,611 723,939	1,554,864 1,600,483 2,726,538 126,415 2,934,146	24,399,051 27,518,730 20,985,311 264,085 25,617,788
14 15 16 17	Other investments Depreciable assets Less; Accumulated depreciation	1,133,302 5,851,669 2,527,785 110,876	1,333,381 4,750,854 1,982,120 133,622	2,209,764 8,911,653 3,481,134 297,039	3,017,109 9,516,663 3,748,985 366,252	4,394,633 13,496,735 5,162,118 577,514	9,118,648 28,838,351 11,145,791 1,314,601	104,072,743 388,164,283 144,193,428 10,023,130
18 19 20 21 22	Less: Accumulated depletion. Land Intangible assets (amortizable). Less: Accumulated amortization. Other assets	58,610 634,960 72,701 16,448 469,077	33,403 532,949 75,822 31,613 434,334	81,497 918,992 125,327 45,395 983,167	104,319 928,034 182,720 45,001	278,252 851,722 230,575 63,739	383,412 1,536,050 408,082 145,123	3,696,512 7,410,271 8,183,143 4,105,660
23	Total liabilities	12,012,818	11,589,486	20,649,297	1,163,734 23,913,972	1,431,505	3,078,031	826,869,892
25 26 27 28	Mortgages, notes, and bonds payable in less than one year	1,906,935 930,907 141,696 2,688,739	1,505,123 1,713,990 1,234,172 102,644 2,631,972	2,294,232 2,756,178 2,685,233 175,501 4,427,773	2,144,444 2,775,885 3,650,100 154,157 5,314,311	2,851,457 2,865,269 5,511,808 157,988 6,587,882	4,917,877 5,549,651 12,872,925 399,903 14,194,099	41,578,847 49,169,830 257,603,435 4,279,133
29 30 31	Other liabilities	517,310 1,456,607	550,526	1,014,947	1,348,555	2,125,978 2,827,674	3,553,758 5,516,501	139,890,150 44,804,850 73,046,321
32 33 34	Paid-in or capital surplus Retained earnings, appropriated. Retained earninga, unappropriated. Less: Cost of treasury stock.	1,143,616 33,988 1,647,450 161,071	1,241,889 21,639 1,534,319 86,004	2,240,169 48,623 3,235,498 171,306	2,799,802 73,968 3,879,462 182,125	3,656,571 80,506 5,921,807 214,180	6,529,785 458,562 12,520,549 511,977	67,817,908 5,189,701 145,752,011 2,262,294
35 36	Total receipts	17,807,204	15,557,535	24,102,781 22,975,852	23,836,077	30,376,438 28,873,614	54,408,295 51,130,687	437,586,585
37 38 39 40 41	United States State and local Other interest Rents Royalties	8,331 4,221 102,753 187,445 18,416	9,514 5,375 112,963 136,929 26,927	23,828 12,086 198,668 219,414	29,737 17,526 287,556 207,908	46,006 29,487 419,928 180,665	85,780 61,186 877,050 475,844	1,271,213 1,090,800 14,094,478 2,636,650
42 43 44 45	Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net sbort-term capital loss Net gain, noncapital assets	3,252 118,315 57,629 13,126	3,553 83,581 113,324 12,085	35,148 3,070 151,111 147,208 23,527	35,877 5,215 166,476 166,995	82,240 3,103 163,236 100,675	173,839 6,150 352,880 240,796	1,020,288 70,086 2,219,440 832,307
46 47	Dividends, foreign corporations Other receipts.	3,736 263,343	3,683 252,853	5,805 307,064	60,037 15,704 288,069	46,119 43,455 387,910	127,420 93,479 783,184	1,487,828 2,239,639 4,599,709
48 49 50	Total deductions  Cost of sales and operations  Compensation of officers	17,580,996 12,432,159 404,521	15,288,214	23,502,194 17,229,397 295,067	23,035,697	29,225,690	51,600,278 35,235,910	406,528,173 265,924,388
51 52 53 54	Repairs Bad debts Rent paid on business property Taxes paid	109,664 83,948 301,351	237,745 74,968 58,472 197,752	143,928 76,445 283,601	246,724 160,121 88,216 294,707	274,193 254,184 106,424 371,980	365,612 530,199 179,679 743,959	1,454,164 5,689,140 1,562,566 5,666,001
55 56 57	Interest paid	413,198 333,912 7,523	325,591 304,959 6,929	610,605 506,106 13,602	601,860 569,687 14,751	933,217 723,287 22,681	1,461,917 1,497,008 48,743	16,881,537 17,400,002 402,723
58 59 60	Amortization Depreciation Depletion Advertising	4,496 439,221 15,313 177,274	4,258 340,654 19,888 144,033	6,996 617,833 38,696 250,379	7,153 674,564 63,698 343,831	9,762 861,541 82,207 426,491	13,054 1,780,740 219,813 773,467	163,218 20,558,769 4,701,339 5,239,089
61 62 63 64	Pension, profit sharing, etock bonus, annuity plans.  Other employee benefit plans.  Net loss, noncapital assets.  Other deductions.	68,487 50,958 16,953 2,722,018	58,061 44,754 11,787 2,195,300	113,752 78,079 17,717 3,219,991	117,206 83,080 14,100 3,369,939	186,424 111,773 17,033 4,782,798	405,738 231,065 26,017 8,087,357	4,726,243 3,077,651 314,991 52,766,352
65 66 67 68 69	Total receipts less total deductions	226,208 818 222,805 586,032 363,227	269,321 2,095 266,041 531,636 265,595	600,587 2,344 590,845 950,076 359,231	800,380 12,674 795,528 1,090,744 295,216	1,150,748 30,388 1,151,649 1,477,519 325,870	2,808,017 74,279 2,821,110 3,149,000 327,890	31,058,412 763,302 30,730,914 32,031,259 1,300,345
70 71 72 73	Statutory special deductions, total.  Net operating loss carryover. Dividends received deduction. Deduction for dividends paid on certain public utility stock.	82,187 71,035 10,999	68,371 57,670 10,007	95,345 74,628 19,862 40	135,604 79,505 54,561 10	116,212 72,937 40,619 91	221,938 105,008 108,919 390	1,790,853 233,705 1,279,528 11,727
74 75	Western Hemisphere Trade Corporation deduction	153 507,249	694 467,606	815 860,342	1,528 962,688	2,565 1,372,609	7,621 2,939,089	265,893 30,395,371
76 77 78 79	Income tax, total Surcharge. Additional tax for tax preferences Investment credit.	240,115 20,900 187	227,945 19,938 32	430,531 37,711 171	480,811 42,168 74	695,137 61,522 158	1,477,173 131,576 560	15,593,858 1,410,970 310
80 81	Net income (less deficit) after tax (67 minus 76 plus 79) Net income after tax.	11,871 -5,439 358,157	9,260 47,356 313,302	19,343 179,657 539,472	19,252 333,969 629,654	35,254 491,766 817,868	76,809 1,420,746 1,748,996	1,010,202 16,147,258 17,452,529
82 83	Cash and property except own stock.  Corporation's own stock.	80,363 17,170	67,556 8,672	160,124 48,264	212,517 66,428	349,386 61,287	1,016,278 200,435	15,744,084 809,133

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

==	Oscilley amou	nte in thousand		Ct-	- of total on	not a		
	Industrial division and item	Total consolidated returns	Zaro 'assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
}		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2 3	AGRICULTURE, FORESTRY, AND FISHERY  Number of consolidated returns, total	192 86 606	1 1 60	-	<u>-</u>	63 21 105	=	30 15 45
4	Total assets	1,899,641	-	-	-	13,539	-	17,624
5	Cash Notes and accounts receivable	68,527 119,848	-		-	375 2,854 (²)	_	1,144
7 8	Less: Allowance for bad debta	1,984 197,086		-	-	(²) 3,625	-	768
91	Investments in Government obligations: United States	8,220	_	_	_	_		1,625
10	State and local	88 209,716	-	-	-	875	-	241
12	Loans to stockholders	3,926 569	-	-	_	-	-	60
14	Other investments.	269,283	-	_	-	458	-	557
15	Depreciable assets	621,794 156,521	Ξ.	_		8,040 5,478	-	12,687 5,689
17 18	Depletable assets	7,793 1,949		-	-	<del>.</del>	_	
19 20	Land	109,815 539			_	2,666	-	3,161
21	Less: Accumulated amortization  Other assets	231 443,122	=	-	_	124	-	1,128
23	Total liabilities	1,899,641	_	_	_	13,539	_	17,624
24	Accounts nevents.	59,385	-	-	-	1,769	_	1,203
25 26	Mortgages, notes, and bonds payable in less than one year	221,798 141,037		-	=	2,146 1,770	-	707 527
27 28	Loans from stockholders	25,775 494,693	-	-	_	7,540		1,234 7,781
29	Other liabilities	154,493 126,632	-	_ [		2 249	_	873 8,985
30 31	m-14 to	463,644	-	_	-	21	-	6,021
32 33	raid-in or capital surplus Retained earnings, appropriated Retained earnings, unappropriated	215,077		-	=	42	-	-9,707
34	Leas: Cost of treasury stock	3,039	-	-	-	-	_	70.056
35 36	Total receipts	2,403,804	3,089 2,942	-	-	22,454 22,038	-	18,256 16,857
37 38	United States State and local	943	_	_	Ξ.	_	-	-
39 40	Other interest	11,051			-	166		150 512
41	Royaltiea  Net short-term capital gain reduced by net long-term capital loss	1,914	_	_	_	_		
42	Net long-term capital gain reduced by net short-term capital loss  Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets.	20,906	147	-	-	-	-	271 60
44	Net gain, noncapital assets Dividends, domestic corporations Dividends, foreign corporations	3,223	-	-	-	-	-	(2)
46 47	Other receipts	2,691 15,726	_	-	-	250	] -	406
48	Total deductions	2,357,742	813	-	-	23,100	-	19,189 14,267
49 50	Cost of sales and operations.	1 90 74	602	_	-	16,206 500	-	301 150
51 52	Repairs	2,142	=	-	Ξ.	· 687		45
53 54	Rent paid on business property.  Taxes paid.	47,754 34,469	_	_	-	42 792	_	135 482
55 56	Interest paid. Contributions or gifts	41,439	_	_	_	832 21	-	(2)
57	Amortization	84	-	-	-	(2)	-	( <sup>2</sup> ) 617
58 59	Depreciation Depletion	728	-	-	-	707	]	90
60 61	Advertising Pension, profit sharing, stock bonus, annuity plans	5,920	_	_	-	21	-	-
62 63	Other employee benefit plans	12,694	-		=		_	2 575
64	Other deductions		211	-	-	3,292	_	2,575
65 66	Total receipts less total deductions	1.168	2,276	_	_	-646	_	-933
67 68	Net income (less deficit) (65 plus 66 minus 38)	46,287	2,276 2,276		_	-646 333	-	-933 963
69	Deficit	10,753	-	-	-	979	-	1,896
70 71	Net operating loss carryover	5,389		-	-	-	-	(2)
72 73	Oividends received deduction	2,743	_	-	_	-	-	(2)
74 75	Western Hemisphere Trade Corporation deduction	4.050	2,277	-	_	333	-	963
76	Income tax total	23,330	1,158	_	_	83	_	331
77 77 78	Surcharge	2,066	105	_	-	(2)		30
78 79 80	Investment credit	770	1,122		_	(²) -729	_	-1,264
81	Net income after tax	40,532	1,122	-	-	250	-	632
82	Cash and property except own stock	7,852 1,894	-	-	-	-	_	75
83	Corporation's own atoex	1,074						

Table 20.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued
[Money amounts in thousands of dollars]

==			us of dollars,	Size of	total assets(	Continued	<del></del>	
	Industrial division and item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000		\$100,000,000 under \$250,000,000	\$250,000,000 or more
	ACRICULTURE, FORESTRY, AND FISHERY	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 2 3	Number of consolidated returns, total	48 20 119	28 13 100	15 9 71	5 5 30	1 1 7	=	1 1 69
4	Total assets	112,503	201,682	232,225	183,031	75,557	-	1,063,480
5 6	Cash Notes and accounts receivable	3,242 25,268	8,788 28,276	10,868 26,476	5,337 27,884	1,263 7,148	_	37,5 <b>1</b> 0
7 8	Less: Allowance for bad debts.  Inventories.	7,295	472 31,692	476 24 <b>,</b> 895	269 10,415	750 5,167	_	113,229
9	Investments in Government obligations: United States	-	78	2,012	4,505	-	-	-
10	State and local	941	4,178	7,321	3,340	5,595	_	187,225
12 13	Loans to stockholders.  Mortgage and real estate loans.	631	1,970 122	528 128		737 319	_	=
14 15	Other investments	22,886 53,602	62,519 73,056	45,603 105,120	74,363 60,151	24,492 39,139	_	38,405 269,999
16 17	Less: Accumulated depreciation	24,357	34,357 390	41,589 2,918	19,612 4,485	25,439	_	Ξ.
18	Less: Accumulated depletion.  Land.	19,943	18,553	34,548	1,806 13,155	17,789	=	_
20	Intangible assets (amortizable) Less: Accumulated amortization.	(2)	270	254 205	15	( <sup>2</sup> )	_	-
22	Other assets	3,069	6,697	13,824	1,071	97	_	417,112
23 24	Accounts payable	112,503	201,682	232,225	183,031 3,470	75,557 1,731	-	1,063,480
25 26	Mortgages, notes, and bonds payable in less than one year  Other current liabilities	18,629 4,655	44,085 7,479	27,720 13,727	35,582 12,223	5,690 3,013	_	87,239 97,643
27 28	Loans from stockholders	5,911 29,152	3, <b>8</b> 77 43,294	2,648 62,380	6,865 24,809	5,240 5,122	_	314,615
29 30	Other liabilities	12,881 16,792	21,839	9,121	4,820 30,256	7,540	-	104,957
31 32	Paid-in or capital surplus	22,609	25,026	29,971 146	11,015	131	_	368,850
33 34	Retained earnings, unappropriated  Less: Cost of treasury stock.	-9,265 471	15,682 1,973	43,846 463	54 <b>,</b> 076 85	47,090 (²)	_	73.,313 47
35 36	Total receipts.  Business receipts.	98,440 89,787	304,827 293,168	275,537 267,306	78,297 62,831	42,152 38,177	-	1,560,752 1,539,506
37	Interest on Government obligations:	(2) (2)	60	87	188	-	-	2
38 39	State and local	995	902	1,377	1,978	1,227	=	899 4,422
40 41	RentsRoyalties	1,981 10	1,128	1,420 646	4,181 343	87	=	1,722
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	( <sup>2</sup> ) 3,113	75 2,901	113 662	112 4,608	2,065	-	7,139
44 45	Net gain, noncapital assets	51 123	180	372 31	252 2,312	34 153	-	1,955 604
46 47	Dividends, foreign corporations Other receipts.	2,380	6,120	3,523	1,386	409	-	2,624 1,252
48	Total deductions	98,460	303,293	270,319	70,672	38,242	-	1,533,654
49 50	Cost of sales and operations.	67,051 1,757	249,446 1,578	216,151 2,037	45,679 1,052	30,295 469	_	1,036,888
51 52	Repairs. Bad debts.	1,242	2,122 253	2,428	626 1,049	254	_	21,635 501
53 54	Rent paid on business property	1,630 3,364	1,532 3,139	2,891 3,620	381 2,462	213 1,807	-	40,930 18,803
55 56	Interest paid Contributions or gifts	3,767 33	4,700 68	4,963 165	3,471 183	927	-	22,252
57 58	Amortization	7 3,630	46 5,334	6,855	3,338	( <sup>2</sup> ) 2,830	<u> </u>	18,263
59 60	Depletion Advertising	276 1,139	5 390	175 1,001	272 58	1	_	11,444
61 62	Pension, profit sharing, stock bonus, annuity plans	272 229	437 110	483 385	314 381	436	] :	3,984 11,589
63 64	Net loss, noncapital assets	13,866	34,130	103 28,589	11,405	990	_	347,362
65 66	Total receipts less total deductions	-20	1,534	5,218	7,625	3,910	-	27,098 1.168
67 68	Net income (less deficit) (65 plus 66 minus 38)	-20 2,708	1,529 6,764	5,218 11,133	7,586 7,586	3,910 3,910	-	1,168 27,367 27,367
69	Deficit	2,728	5,235	5,915	-	-	-	-
70 71	Statutory special deductions, total	1,736 1,630	1,178 1,178	1,169 1,142	3,406 1,439	130		4,563
72 73	Dividends received deduction	106	(2)	27	1,967	130	Ξ.	513
74 75	Western Hemisphere Trade Corporation deduction	1,077	5,585	9,972	4,180	3,780	=	4,050 22,804
76 77	Income tax, total. Surcharge	467 40	2,844 256	5,084 453	1,671	1,453	_	10,239 930
78 79	Additional tax for tax preferences	78	185	248	249	- 6	-	-
80 81	Net income (less deficit) after tax (67 minus 76 plus 79)	-409 2,319	-1,130 4,123	382 6,331	6,164 6,164	2,463 2,463	Ξ.	17,128 17,128
82 83	Distributions to stockholders:  Cash and property except own stock	-	106	667 1, <b>1</b> 80	1,988	2,158	-	2,858
05				1,100	1			

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

Number of consociidated returns, totals   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200   200	==					Siza of tot	al assets		
Number of consolidated returns, totals		Industrial division and item	consolidated			under	under	under	\$500,000 under \$1,000,000
With net lineage   1,10		MINING	(1)	(2)	(3)	(4)	(5)	(6)	(70
Section   Comparison   Compar	_	With not income	223	1	-	35	21	22	=
Discuss and necounts receivables   2,595,889   -   (2)   2.3   271   5,530	4			_					-
Dutied Sates	6	Notes and accounts receivable Less: Allowance for bad debts. Inventories.	2,195,889 10,683	-				5,930 -	-
1	10 11	United States State and local Other current assets	51,858 349,518	-	(2)	:	= =		:
15   Despreciation   9,558,612   -   1,424   1,256   16,088   1,256   16,088   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257   1,257	13	Mortgage and real estate loans	69,523	-		1	1,458	747	-
17   Depletable assets   2,650,693   - 345   99   872   1,550	15	Depreciable assets	9,538,812	-	-	1,424	1,354	16,298	-
19   Land	17	Depletable assets	2,650,693	_		35	42	1,517 860	-
Less: Accumulated asortisation	19	Land	259,157 443,445	-	_	69		(2)	-
Accounts payable, and bends payable in less than one year		I age: Accumulated smortigation	139,358	Ξ	5	245	22	(2)	-
Description	23			-		2,327			-
Lease from stockholderea.   101,921   -   199   21   3,241		Mortgages, notes, and bonds pavable in less than one year	718,561	_	-	-		1,106	-
Other Habilities	27	Other current liabilities	101,921	_	2,523			3,241	-
Paid-in or capital surplus   2,900,771   -   -   -   -   -   -   -   -   -		Other liabilities	734,948	-	-		-		-
Retained earnings, appropriated		Doid-in on canital cumplus	1,026,557 2,300,737	-	11	1,563		1,654	-
1   1   1   1   1   1   1   1   1   1	32 33	Retained earnings, appropriated	57,272 4,872,345	_	-3,019	139	-		-
Business receipts   1,062   27,586		Less: Cost of treasury stock		- 20 /50	-	3 669			_
Interest on Government Obligations:		Business receipts			-		1		_
Other interest		Interest on Government obligations:	6,320	3	_	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss   2,377   -	39	Other interest	1 66,361		-	-	1		=
Net long-term capital gain reduced by net short-term capital loss   69,582   922   -		Rents			-	]	- (*)	-	-
Net gain, noncapital assets		Not long-term conitel gain reduced by not short-term canital loss	69,582		-		-	87	Ξ.
## Total deductions	45	Net gain, noncapital assets	67,912		-	] [	(2)	-	]
Cost of sales and operations   5,513,128   22,279   - 347   583   20,893		Dividends, foreign corporations	86,084	211	_	-		144	-
50 Compensation of officers					5	t .			-
52     Bad debts.     12,141     123     -     -     -     102       53     Rent paid on business property.     69,121     140     -     -     -     102       54     Taxes paid.     226,333     605     (²)     69     (²)     1,125       55     Interest paid.     188,500     479     -     35     62     232       56     Contributions or gifts.     4,809     50     -     -     -     -     -       57     Amortization.     3,164     68     -     -     -     -     -     -       58     Depreciation.     529,135     1,084     -     139     104     1,812       59     Depletion.     833,869     92     -     35     146     1,294       60     Advertising.     12,413     35     -     -     -     34       61     Pension, profit sharing, atock bonus, annulty plans     53,906     83     -     -     -     34       62     Other employee benefit plans     58,546     3     -     -     -     -     -       63     Net loss, noncapital assets     7,295     -     -     -     -     -     -	50	Companyation of officers	59,849	714	_	521	583	494	=
54 Taxes paid. 226,333 605 (2) 69 (7) 1,125 (7) 55 Interest paid. 188,500 479 - 35 62 232 (7) 56 Contributions or gifts. 4,809 50	52	Red dehte	12.141	123	-	-		85	_
56 Contributions or gifts.	54	Tayes paid	226,333	605	(2)			1,125	-
20   20   20   20   20   20   20   20	56	Contributions or gifts	4,809	50	-	-	-	-	_
60 Advertising.	58	Depreciation	529,135	1,084				1,812	=
62 Other employee benefit plans. 58,546 3 11 63 Net loss, noncapital assets. 7,295 11 64 Other deductions 900,576 3,450 5 278 167 1,712	60	Advertising	12,413	35	-		-	34	-
64 Other deductions 900,576 3,450 5 278 157 1,712	62	Other employee benefit plans	58,546 7,295		-	-	-		_
	64	Other deductions	900,576						-
65 Total receipts less total deductions	66	Constructive taxable income from related foreign corporations	15,044	-	-	-	-	-	-
67 Net income (less deficit) (65 plus 66 minus 38)	68	Net income	1,517,746	1,757	_			1,456	=
70 Statutory special deductions, total		Statutory special deductions, total	104,539	2	-				-
72 Dividends received deduction	72	Dividends received deduction	57,714	2	-	-		-	-
74 Western Hemisphere Trade Corporation deduction	74	Western Hemisphere Trade Corporation deduction	15,586	1,755		35	_	-	-
76 Income tax, total	76	Income tax, total	740,318	691	1		-	(2)	-
77 Surcharge. 67,128 62 - (2)	78	Additional tax for tax preferences	446	-	-	-	-	-	-
80 Net income (less deficit) after tax (67 minus 76 plus 79)	80	Net income (less deficit) after tax (67 minus 76 plus 79)	649,605	987	-5	139			
81 Net income after tax		Distributions to stockholders:				139	42		
83 Corporation's own stock		Corporation's own stock	31,022	-		-		-	

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Mcney amounts in thousands of dollars]

	Emorie) canon	<del></del>	_					
	Industrial division and item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	MINING Number of consolidated returns, total	87	57	11	25	16	19	13
2 3	With net income	54 234	21 140	25 203	13	10 10 125	11 198	10 296
4	Total assets	222,740	394,508	781,403	931,419	1,173,192	2,797,855	8,376,885
5 6 7 8	Cash Notee and accounts receivable. Less: Allowance for bad debts Inventories.	13,276 49,293 313 7,091	26,876 71,998 1,247 24,365	38,627 125,089 1,006	50,636 137,295 1,457	48,686 105,335 1,693	95,015 419,802 2,755	366,954 1,280,633 2,212
9	Investments in Government obligations: United States. State and local	999	4,554	30,099 9,452 2,126	34,125 26,649 6,981	61,295 3,994 9,677	180,236 360 21,113	501,386 33,824 7,407
11 12 13	Other current assets. Loans to stockholders Mortgage and real estate loans.	7,892 252 -	12,954 15	30,111 390 433	7,944 2,612	49,038 557 74	167,192 16,777 63,407	74,165 190 5,609
14 15	Other investments.	32,374 163,528	49,827 230,769	111,499 514,587	115,723 550,670	168,015 775,712	322,773 1,564,764	1,954,716 5,719,706
16 17	Less: Accumulated depreciation	98,297 71,066	117,429 83,984	251,748 142,876	247,449 238,848	310,256 261,856	698,795 649,101	2,736,441 1,199,956
18	Less: Accumulated depletion	40,802 10,007	23,019 3,840	44,134 28,543	56,701 32,934	157,318 25,929	195,315 50,298	552,927 106,708
20 21 22	Intengible assets (amortizable) Less: Accumulated amortization. Other assets.	2,929 706 4,151	3,107 1,499 25,413	7,168 1,030 38,321	8,804 5,171 28,976	65,934 30,299 96,656	94,658 42,093 91,317	260,845 58,560 214,926
23	Total liabilities	222,740	394,508	781,403	931,419	1,173,192	2,797,855	8,376,885
24 25	Accounts payable	30,402 34,315	40,833 69,915	76,183 56,714	56,641 68,390	58,128, 65,159	256,801 220,339	534,797 202,165
26 27	Other current liabilities	8,527 1,187	12,393 1,220	51,796 8,635	71,185	54,163 2,898	95,261 14,330	1,068,876 70,250
28 29	Mortgages, notes, and bonds payable in one year or more  Other liabilities	29,125 3,463	72,169 23,485	120,273 30,236	195,520 30,129	258,744 73,020	602,982 156,588	1,274,901 417,975
30 31	Capital stock	36,561 40,446	41,028 132,711	86,174 159,7 <b>5</b> 1	87,028 179,560	104,111	187,774	455,574 1,223,049
32 33	Retained earnings, appropriated	41,496	2,443	912	133 247,275	197,666 1,376 376,381	375,053 4,011 899,681	50,632
34	Less: Cost of treasury stock	2,782	1,897	3,170	4,442	18,454	14,965	3,114,962 36,296
35 36	Total receipts.	259,731 246,606	323,895 298,825	611,107 575,274	497,988 460,022	507,290 481,388	1,846,066 1,713,126	5,808,717 5,596,554
37 38	Interest on Government obligations: United States. State and local	115	45 117	443 204	1,932 207	323 356	1,231 318	2,228 3,052,
39 40	Other interest.	1,264 831	1,684 2,554	2,604 7,848	6,541	5,100 1,637	18,863 7,659	30,212 20,606
41	Royaltiea	849	12,176	7,019	4,044 3,548	2,864	5,240	8,101
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	405 3,400	18 2,489	726 7,713	176 3,058	(²) 4,128	167 36 <b>,1</b> 40	885 11,645
44	Net gain, noncapital assets Dividends, domestic corporations Dividends, foreign corporations.	1,251	670 488	1,278 2,302	11,366 632	4,003 2,286	10,779 27,759	1,798 33,192
46 47	Other receipts	10 4,518	4,829	122 5,574	594 5,868	130 5 <b>,</b> 075	38 24,746	65,346 35,098
48	Total deductions	258,584	330,801	614,736	481,389	507,861	1,809,549	4,495,104
49 50	Cost of sales and operations	179,233 5,911	228,458 6,340	427,728 7,168	271,697 6,301	275,115 5,809,	1,218,831 12,312	2,867,964 14,279
51 52	Repairs	4,348 1,848	749 2,857	4,524 1,348	14,934 2,045	8,517 702	25,922 1,559	25,769 1,574
53 54	Rent paid on business property. Taxes paid	1,171 6,230	2,235 9,760	5,471 14,484	5,724 15,124	4,029 15,464	17,235 36,970	33,014 126,502
55 56	Interest paid	5,413 95	10,666 56	12,446 83	15,390 493	19,130 130	43,845 816	80,802 3,086
57 58	Amortization	43 15,474	90 21,652	195 34 <b>,7</b> 00	273 34 <b>,</b> 429	108 46,432	2,069 81,775	318 291,534
59 60	Depletion	5,987 479	7,218 683	16,053	41,5% 576	35,639 1,400	75,342 5,478	650,467 2,081
61 62	Pension, profit sharing, atock bonus, annuity plans Other employee benefit plans	406 1,5 <b>1</b> 3	772 961	1,647 1,367 4,447	4,308 6,939	2,961 1,242	15,365 4,921	28,610 38,520
63 64	Net loss, noncapital assets. Other deductions.	129 30,304	1,014 37,290	5,473 77,602	106 61,454	463 90,720	99 267,010	330,584
65	Total receipts less total deductions	1,147	<b>-6,</b> 906	-3,629	16,599	-571	36,517	1,313,613
66 67	Constructive taxable income from related foreign corporations	1,147	-7,023	-3,833	16,392	-920	3,109 39,308	11,928 1,322,489
68 69	Deficit	10,203 9,056	9,682 16,705	21,136 24,969	28,905 12,513	17,768 18,688	96,393 57,085	1,330,265 7,776
70 71	Statutory special deductions, total.  Net operating loss carryover	2,209 1,146	3,632 3,200	8,558 6,319	6,246 4,871	8,793 6,801	30,755 7,155	42,742 145
72 73	Dividends received deduction  Deduction for dividends paid on certain public utility stock	1,063	399	1,957	538	1,942	23,600	28,213
74 75	Western Hemisphere Trade Corporation deduction	8,109	6,093	282 12,961	837 22,755	50 9,446	66,297	14,384
76 77	Income tax, total	3,642 314	3,140 281	5,804 484	11,603 1,018	4,704 420	30,128 2,682	680,606 61,867
78 79	Additional tax for tax preferences	335	277	41 1,126	1,057	51 666	354 4,903	11,593
80 81	Net income (less deficit) after tax (67 minus 76 plus 79)	-2,160 6,899	-9,886 6,824	-8,511 16,458	5,846 18,360	-4,958 13,759	14,083 71,169	653,476 661,263
82 83	Cash and property except own stock. Corporation's own stock.	911 252	740 64	4,716 4,285	11,427	17,726 127	34,323 18,993	951,532 7,301
	Controles at end Of table. See text for explanatory statements and for "Description"				D			

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

[Money amounts in thousands of dollars]

		nts in thousand						
	Industrial division and item	Total consolidated raturna	Zero asaeta	\$1, under \$50,000	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under
					\$100,000	\$250,000	\$500,000	\$1,000,000
	CONTRACT CONSTRUCTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2 3	Number of consolidated returns, total	962 663 2,644	11 8 67		35 35 35	104 89 130	60 22 65	206 131 265
4	Total assets	6,805,471	-	-	2,709	19,511	23,185	140,451
5	Cash	430,186	-	-	834	1,677	1,072	10,012
6	Notes and accounts receivable	1,936,393	Ξ	Ξ	451 -	3,309 21	11,625	34,620 285
8	Inventories. Investments in Government obligations:	517,873	-	-	-	1,250	3,058	18,220
9	Imited States	21,045	-	-	-	146	-	-
10	State and local. Other current assets	53,290 659,468		Ī	104	1,005	884	23,138
12	Loans to stockholders	11,245	-	_	-	208	_	331 7,992
14	Ohbon invoctored	735,343	-	-	35	554	2,097	3,670
15 16	Depreciable assets Less: Accumulated depreciation	2,713,572 1,073,7%		_	1,667 625	14,250 5,033	7,659 3,562	47,899 21,495
17 18	Depletable assets. Less: Accumulated depletion.	135,487	-	_	_	_	_	_
19	Land	393,534 14,277	-	-	243	1,641 21	129 130	14,343 828
20 21	Tongs togenulated amontination	3,054		Ξ.	-	(2)	45	60
22	Other assets	237,366	-	-	-	504	138	1,238
23	Total liabilities	6,805,471	-	-	2,709	19,511	23,185	140,451
24 25	Accounts payable	1,315,375 706,801	-	_	208 313	2,683 9,764	5,737 7,204	41,117 19,341
26 27	Other current liabilities	705,210 42,541	-		243	1,465 1,825	1,650 2,272	16,612 4,034
28	Mortgages, notes, and bonds payable in one year or more Other liabilities	1,471,254	_	_	486 104	5,756 132	2,197 16,292	12,616 1,719
29 30	Capital stock	409,959	_	_	139	2,295	2,730	11,931
31	Paid-in or capital surplus Retained earnings, appropriated	1,97,878	-	-	-	167	443	8,232
32 33		1,023,113	-	-	1,320	-4,576	-14,269	26,640
34	Less: Cost of treasury stock	49,175		-	104		1,071	1,791
35	Total receipts	10,096,387	267,565	-	4,758	38,716	55,859	509,393
36	Business receipts	9,634,072	235,093	-	4,758	36 <b>,</b> 916	54,181	504,097
37 38	United States	1,756	250	_	_	(2) (2) (2)	-	I I
39 40	Other interest. Rents.	76,007 140,680	22,181 2,200		_	1,056	204 97	1,141
41	Royalties	5,832	645	-	-	-,0,5	65	-,
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	2,013 55,488	757 221	_	_	164	153	_
44 45	Net gain, noncapital assets	27,926	966	-	-	418	375	843
46	Dividends, foreign corporations  Other receipts	7,853	2,627	-	-	- 142	701	2 772
47			2,625	_		162	784	2,711
48		9,862,985	246,592 150,640	_	4,515 2,813	44,398 31,991	57,159 42,205	504,011
49 50	Compensation of officers	111,280	2,337	] [	556	2,606	1,831	9,069
51 52	Repairs Bad debts Sad debts Sad Bad Bad Bad Bad Bad Bad Bad Bad Bad B	17.0/6	2,670 186	_	(2)	655	85 44	2,248 604
53 54	Rent paid on business property.  Taxes paid.		4,677 2,842		347	162,	395 1,342	3,707 29,210
55 56	Interest paid	161,481 4,293	18,331 (²)	-	(2)	786	1,388	2,361 236
57	Amortization	1,374	2	_	_	(2)	(2)	60
58 59	Depreciation	211,864	4,801	_	313	2,045	1,122 16	4,968
60	Advertising	22,177	495 793	-	35 104	73 208	375 154	4,229 738
61 62	Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans	31,345	941		-	_	(2)	315
63 64		8,317 769,049	4,565 53,312		278	(²) 4,459	68 8,134	271 33,217
65		233,402	20,973	_	243	<b>-5,682</b>	-1,300	5,382
66 67		3,967 235,805	378 21,351	_	243	-5,682	-1,300	5,382
68	Net income	324,372	21,663 312	-	243	1,136 6,818	1,503 2,803	11,868 6,486
69						1		
70 71	Net operating loss carryover	43,439	21,295 19,488	_	-	42 42	251 251	1,011
72 73	Deduction for dividends paid on certain public utility stock	-	821	_		_	-	:
74 75	Weatern Hemisphere Trade Corporation deduction	1,637	986 367	-	243	1,094	1,247	10,857
76			1,329	_	104	277	505	4,816
77	Surcharge	17 7/0	17	-	(2)	21	51	448
78 79	Investment credit	8,740	8	-	35	5	(2)	116
80 81		113,345	20,030 20,342	_	174	-5,954 864	-1,805 998	682 7,168
82	Distributions to stockholders:	63,854	8,221	_	35	42	_	_
83	Corporation's own stock	15,206				<u> </u>	-	
	Postusting at and of toble. One hout for augleration, statements and for Hoppeni				D. 4 . 41			

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

Size of total aasets—Continued								
	Industrial division and item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 undar \$250,000,000	\$250,000,000 or more
	CONTRACT CONSTRUCTION	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 2 3	Number of consolidated returns, total	325 219 634	107 84 327	70 40 369	20 13 136	10 10 112	12 10 445	2 2 59
4 5 6 7 8	Total assets.  Cash.  Notes and accounts receivable. Less: Allowance for bad debts.  Inventories.	763,453 61,240 275,482 3,983 115,522	720,111 59,367 276,365 2,361 70,207	1,075,861 67,678 334,798 1,161 83,135	660,166 40,952 190,532 198 83,223	710,281 51,637 232,019 596 26,196	2,037,128 113,745 429,390 1,722 93,035	652,615 21,972 147,802 119 24,027
9 10 11 12 13	Investments in Government obligations: United States. State and local. Other current assets. Loans to stockholders. Mortgage and real estate loans.	1,652 5,500 37,781 2,498 5,949	595 4,003 49,675 2,317 231	3,236 3,500 89,049 5,815 10,842	414 24 100,656 76 26,227	15,080 24,845 63,838	68 15,272 273,286 14,493	20,052
14 15 16 17 18 19	Other investments Depreciable assets Less: Accumulated depreciation. Depletable assets Less: Accumulated depletion. Land.	59,001 287,275 142,794 3,211 298 26,793	66,833 282,817 142,773 2,558 306	65,003 447,638 157,821 241 204	35,497 199,158 72,321 3,424 6	63,610 267,386 98,899 27,395	351,745 789,758 302,248 44,225 14,404	87,298 368,065 126,225 54,433 17,328
20 21 22 23	Intangible assets (amortizable) Less: Accumulated amortization. Other assets Total liabilities	1,231 336 27,729	27,684 1,039 428 22,288 720,111	49,461 334 172 74,489 1,075,861	45,194 923 27 6,418 660,166	22,360 611 191 14,490 710,281	176,036 9,160 1,795 47,084 2,037,128	29,650 - - 42,988 652,615
24 25 26 27 28	Accounts payable.  Mortgages, notes, and bonds payable in less than one year.  Other current liabilities.  Loans from stockholders  Mortgages, notes, and bonds payable in one year or more	190,238 111,859 86,693 9,403 115,988	191,699 60,585 65,591 652 126,850	250,853 99,399 102,580 22,860 277,397	169,277 79,061 40,600	165,230 47,171 41,196 75 68,280	249,350 270,055 289,314 1,420 506,117	48,983 2,049 59,266 213,372
29 30 31 32 33	Other liabilities Capital stock. Paid-in or capital surplus Retained earnings, appropriated Retained earnings unautoroxisted	73,314 60,746 43,972 98 86,155	100,511 49,847 21,438 1,326 103,916	89,707 61,019 49,155 3,556 129,832	115,461 41,531 18,598 300 57,209	105,647 30,472 83,351 11,643 158,296	122,170 114,452 171,378 8,779 315,176	31,786 34,797 101,114 163,414
34 35 36	Less: Cost of treasury stock.  Total receipts.  Business receipts. Interest on Government obligations:	15,013 1,433,402 1,392,586	2,304 1,138,022 1,093,836	10,497 1,634,496 1,585,180	1,077,917 1,030,503	1,080 1,382,307 1,337,932	2,017,020 1,876,027	2,166 536,932 482,963
37 38 39 40 41	United States. State and local Other interest Rents Royalties	49 192 3,523 11,756 74	213 202 2,339 12,915 44	269 181 5,129 17,987 141	77 41 4,195 15,287	791 873 5,969 11,830 3,939	100 71 23,269 50,982 647	7 4 8,597 15,429 277
42 43 44 45 46 47	Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets. Dividends, domestic corporations Dividends, foreign corporations Other receipts.	405 2,417 2,559 132 7 19,702	30 2,885 2,393 270 – 22,895	74 7,782 1,804 628 60 15,261	53 9,386 5,644 134 1,316 11,281	21 1,963 707 186 253 17,843	669 15,743 6,089 6,065 3,590 33,768	14,774 7,094 1,424 6,359
48 49 50 51 52 53 54 55 56	Total deductions.  Cost of sales and operations. Compensation of Officers. Repairs. Bad debts. Rent paid on business property. Taxes paid. Interest paid. Contributions or gifts.	1,420,198 1,180,073 27,947 6,130 4,170 5,680 28,216 15,586 385	1,119,555 943,620 16,127 8,906 2,310 3,907 21,246 9,416 482	1,627,796 1,416,991 16,087 11,703 1,167 5,950 20,849 22,204	1,059,865 941,216 8,713 3,602 5,609 5,774 9,266 14,123 456	1,338,753 1,208,325 7,813 5,841 301 4,527 16,237 7,262 503	1,942,402 1,465,741 13,530 9,901 2,283 39,651 26,959 53,668	497,741 373,559 4,664 2,870 298 3,879 9,073 16,287
57 58 59 60 61 62 63 64	Amortization Depreciation Depletion Advertising Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans Net loss, noncapital assets Other deductions	52 26,214 487 1,922 4,347 12,596 337 106,146	10 24,001 1,239 1,672 4,642 6,070 60 75,847	254 29,717 308 2,891 4,905 4,428 483 89,296	136 15,424 387 2,101 3,163 1,735 85 48,075	17,464 1,227 1,448 3,893 1,274 62,634	852 52,734 8,687 5,875 11,234 2,680 2,448 245,218	33,061 1,904 1,061 6,525 1,396
65 66 67 68 69	Total receipts less total deductions.  Constructive taxable income from related foreign corporations.  Net income (less deficit) (65 plus 66 minus 38).  Net income.  Deficit.	13,204 13,012 36,449 23,437	18,467 	6,700 31 6,550 29,357 22,807	18,052 620 18,631 27,718 9,087	43,554 106 42,787 42,787	74,618 2,711 77,258 81,948 4,690	39,191 121 39,308 39,308
70 71 72 73 74	Statutory special deductions, total.  Net operating loss carryover.  Dividends received deduction.  Deduction for dividends paid on certain public utility stock.  Western Hemisphere Trade Corporation deduction.	5,861 5,755 106	4,274 4,048 226	7,555 7,022 533	3,124 3,010 114	181 24 157	8,534 2,730 5,153	1,268 58 1,210
75	Western Hemisphere Trade Corporation deduction.  Income subject to tax.	30,649	26,222	22,031	24,703	42,602	651 73,413	38,040
76 77 78 79	Income tax, total. Surcharge Additional tax for tax preferences Investment credit.	14,729 1,264 10 442	12,892 1,142 - 502	11,060 948 8 552	11,776 1,022 13 486	22,001 1,994 - 477	35,256 3,171 - 2,358	16,455 1,362 - 3,759
80 81 82	Net income (less deficit) after tax (67 minus 76 plus 79)  Net income after tax	-1,275 22,216 2,010	5,875 18,002 7,308	-3,958 18,867 5,924	7,341 16,444 579	21,263 21,263 6,826	44,360 49,050 21,167	26,612 26,612 26,612
83	Corporation's own stock	-	-	230		1,000	13,976	-

Table 20.—BALANCE SHEETS AND INCOME STATEMENTS, 8Y SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

==	(можеу вшос	(Money amounts in thousands of dollars)  Size of total assats							
	Industrial division and item	Total consolidated	7	\$1d	\$50,000	\$100,000	\$250,000	\$500,000	
	Triggs of Tal Alabdali districti	returns	Zaro assats	\$1 under \$50,000	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	
	NAME AND TO SERVICE AND THE SE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	MANUFACTURING  Number of consolidated returns, total	5,129	81	128	92	194	352	882	
2	With net income. Number of subsidiaries.	3,605 28,476	47 662	76 307	75 92	115 229	279 504	542 1,298	
4	Total assets			4,809	6,702	32,307	138,942	650,594	
5	Cash	10,914,041	_	1,135	2,125	1,245	9,103	46,417	
7	Notes and accounts receivable	83,891,412 1,488,098	-	600	2,460	9,236	33,676 571	150,750 3,049	
8	Inventoriea Investments in Government obligations:	59,405,878	_	2,224	109	4,994	27,445	138,273	
9 10	United States. State and local. Other current assets.	5,099,043 1,700,351			_	540		9,160	
11	Uther current assets Loans to atockholders Mortgage and real estate loans.	9,923,954 177,782	-	( <sup>2</sup> ) -		439 82	5,698 259	24,210	
13 14	Other investments.	938,202	-	_	208	2,956	12,860	1,309 41,985	
15 16	Depreciable assets Less: Accumulated depreciation	107,200,755	_	1,276 913	5,248 3,824	20,032 11,366	84,888 43,750	366,881 179,962	
17 18	Depletable assets	9,263,171	-	-		-	-	-	
19 20	Land	6 610 106	-	-	_	706 1,811	2,984 487	17,701 4,254	
21 22	Less: Accumulated amortization  Other asseta	1.115.201	_	487	381	215 1,887	87 5,947	1,143 31,302	
23	Total liabilities		_	4,809	6,702	32,307	138,942	650,594	
24 25	Accounts payable	35,658,130 30,571,841	-	569 2,810	11,418	7,415 5,495	27,343 13,173	147,387 79,051	
26 27	Morngages, notes, and comes payante in tess than one year.  Other current liabilities.  Loans from stockholders	26,263,781 928,042	=	73	4,469 1,706	2,933 2,284	11,637	58,022 28,426	
28 29	Mortgagea, notes, and bonds payable in one year or more	67,882,783	_	1,500	590 140	4,635 483	23,408	121,176	
30	Capital stock	39,484,731	-	611	610	10,841	24,074	194,361	
31 32	Paid-in or capital surplus	2,065,965	_	-	860	7,955	6,719 1,962	176,428	
33 34	Retained earnings, unappropriated.  Less: Cost of treasury stock.	109,963,207 2,353,099	_	-2,519 2,431	-13,561 51	<b>-8,</b> 929 805	22,745 4,356	-162,321 10,269	
35	Total receipts		1,268,101	50,599	15,327	82,033	306,591	1,265,054	
36	Business receipts	374,456,338	1,104,947	49,601	14,983	81,286	302,338	1,244,271	
37 38	United States State and local.	375,028 91,475	1,319	_	-	21	18	330 60	
39 40	Other interest	2,643,771 1,495,863	9,184 4,109	3 14	33	17 191	390 1,161	2,824 2,582	
41	Royalties	1,101,710	1,981	-	-	104	17	587	
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	52,552 1,897,868	37,812	34	-	114	1,455	1,008	
44	Net gain, noncapital assets. Dividends, domestic corporations Dividends, foreign corporations. Other receipts.	285,317 905,222	1,151 2,113	Ξ	(2)	11	136	2,612 253	
46 47	Dividends, foreign corporations	2,117,629 4,120,490	1,277 104,207	947	311	286	1,054	9,910	
48	Total deductions	366,299,603	1,213,757	47,822	18,482	86,394	294,968	1,258,512	
49 50	Compensation of officers	1,447,429	790,344 9,687	34 <b>,</b> 699 833	5,168 2,257	59,886 2,639	192,546 16,048	889,225 41,329	
51 52	Rad debts	6,034,611 783,736	7,504 7,423	128 90	173	428 266	1,601 878	4,114 2,269	
53 54	Rent paid on business property.	3,669,500 12,953,552	12,050	403 1,369	120 404	1,707 2,560	4,832 8,795	15,512 27,352	
55 56		6,689,471 365,352	74,905 484	1,414	35 35	1,084	2,692 81	17,951	
57 58		81,324 13,618,883	134 32,865	3 908	277	106 1,670	(²) 7,085	102 32,805	
59 60	Depletion	3,965,589	8,969 16,935	119	74	436	1,380	(²) 11,499	
61	Pension, profit sharing, stock bonus, annuity plans	3,685,169	4,192 36,155	102	35	270 242	1,907 1,952	4,461 3,358	
63	Net loss, noncapital assets	76,183	2,475 174,653	7,086	9,904	96 14,999	237 54,934	307 207,922	
65			54,344	2,777	-3,155	-4,361	11,623	6,542	
66 67	Constructive taxable income from related foreign corporations	815,120	7 54,351	2,777	-3,155	-4,361	11,623	6,482	
68	Net income	25,560,211	62,379 8,028	3,294 517	820 3,975	2,664 7,025	15,654 4,031	45,562 39,080	
70	Statutory special deductions, total	1,277,811	3,960	2,732	-	865	938	6,643	
71 72	Net operating loss carryover	255,036 768,209	2,155 1,796	2,732		854 11	836 102	6,425 218	
73 74	Western Hemisphere Trade Corporation deduction	254,566	9	-	-	-	_ =	-	
75		24,353,533	59,323	563	820	1,805	15,040	38,902	
76 77	Surcharge	1,120,001	24,396 1,972	252 24	(²)	52 <b>1</b> 53	6,221 578	17,714 1,523	
78 79	Investment credit	608,936	4,495	55	(2)	21	271	1,173	
80 81	Net income after tax	12,143,251 13,742,587	34,450 42,546	2,580 3,097	-3,334 641	-4,861 2,164	5,673 9,704	-10,059 29,021	
82 83		10,544,598	8,204	-	55	59	221	157 964	
63	Overporation & Own GOOGLESS.	077,247		tations of the				704	

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

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	Industrial division and item	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000
		\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	MANUFACTURING	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 2 3	Number of consolidated returns, total	1,556 1,076 3,343	528 378 1,842	474 342 2,494	256 184 2,297	199 152 2,755	169 147 2,334	218 192 10,319
4	Total assets	3,858,986	3,742,820	7,602,963	9,156,445	14,176,479	26,240,065	309,008,571
5	Cash	255,582	184,784	359,787	425,767	641,502	1,066,841	7,919,753
6 7 8	Notes and accounts receivable. Less: Allowance for bad debts. Inventories.	910,519 31,468 939,771	933,051 20,905 984,617	1,693,239 49,625 1,843,366	1,924,894 45,653 2,113,912	2,834,896 57,841 3,042,390	5,321,577 271,973 5,470,561	70,076,514 1,006,908 44,838,216
9	Investments in Government obligations: United States	36,431	40,005	56,327	65,328	92,509	189,317	4,609,426
10 11	Other current assets	18,119 126,851	20,887	43,882 262,285	40,621 334,370	38,602 445,237	192,507 940,684	1,345,733 7,650,579
12	Loans to stockholders  Mortgage and real estate loans	7,666 12,044	3,050 6,694	9,925 22,186	12,226 18,048	7,500 15,442	26,157 78,914	108,411 783,502
14	Other investments.	279,550	332,007	733,810	931,133	1,806,317	3,658,811	51,245,442
15 16	Depreciable assets. Less: Accumulated depreciation. Depletable assets.	1,992,122 971,288	1,657,500 772,950	3,494,513 1,547,674	4,508,942 2,039,765	7,386,546 3,282,895	13,644,323 6,301,133	185,913,672 92,045,235
17 18	Depletable assets	7,306 1,624	26,618 5,521	118,213	49,153 9,478	208,481 74,295	326,246 83,956	8,527,154 3,050,626
19	Less: Accumulated depletion.  Land.  Tathwaighte essets (secreticable)	105,493	87,381	189,202	232,516	296,692	489,821	5,217,990
21	Intangible assets (amortizable) Less: Accumulated amortization. ther asseta	28,160 6,905	24,377 8,556	46,761 18,027	75,516 16,222	94,692 24,332	138,547	7,647,417 3,999,074
22		150,657	116,180	368,217	535,137	705,036	1,393,461	13,226,605
23	Total liabilities	3,858,986 582,471	3,742,820 505,773	7,602,963 862,986	9,156,445	14,176,479	26,240,065 2,241,345	309,008,571 29,109,799
25	Mortgages, notes, and bonds payable in leas than one year	503,690	462,251	873,747	950,187	1,095,002	2,327,435	24,258,479
26 27	Loane from stockholders	311,813 46,597	331,834 22,754	601,360 45,870	713,869 28,114	1,068,084 76,709	2,015,153 175,899	21,144,534 485,534
28 29	Mortgages, notes, and bonds payable in one year or more	610,524 84,671	535,522 97,493	1,284,713	1,702,681 312,292	2,979,863 561,857	5,334,689 1,037,486	55,283,482 18,148,601
30	a transition	497,430	448,740	887,315	982,264	1,647,105	2,862,027	31,929,353
31 32	Retained earnings, appropriated	380,993 15,114	459,371	1,017,096 16,201	1,337,578 28,131	1,785,124 16,576	2,951,840 92,221	35,496,378 1,883,998
33 34	Capital Stock. Paid-in or capital surplus Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock.	867,669 41,986	903,817	1,807,305	2,279,315 75,483	3,794,352 112,320	7,554,831 352,861	92,920,503 1,652,090
35	Total receipts	6,921,362	6,331,624	11,035,538	12,012,116	18,125,767	31,445,282	300,683,869
36	Business receipts	6,765,745	6,211,508	10,764,903	11,731,322	17,667,414	30,451,092	288,066,928
37	Interest on Government obligations: United States	1,633	2,223	3,136	3,706	5,751	16,956	339,935
38 39	State and local. Other interest.	946 17,217	1,196 15,304 11,692	2,294 37,072	3,149 41,386	2,334 82,912	7,271 161,441	74,225 2,275,988
40 41	Rents Royalties Royalties Royalties Royalties	19,312	11,692 7,556	34,560 17,134	45,323 22,139	46,998 39,022	142,431 96,396	1,187,490 913,950
42	Net short-term capital gain reduced by net long-term capital loss	655	1,317	579	1,167	2,417	1,164	44,618
43 44	Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets	47,772 5,042	28,018 2,558	64,476	39,065 12,088	70,204 14,676	148,800 28,504	1,459,110 205,164
45 46	Net gain, noncapital assets	2,983 3,028	2,699 3,141	7,147 4,397	10,392 7,904	11,098 30,424	39,335 85,841	829,055 1,981,617
47		54,205	44,412	86,326	94,475	152,517	266,051	3,305,789
48	Total deductions	6,789,348	6,165,293	10,682,113	11,567,118	17,247,994	29,553,777	281,374,025
49 50	Compensation of officers	4,995,748 164,001	4,710,817 98,262	7,904,794	8,345,120 115,296	12,225,330 135,097	20,821,770	197,604,627 562,892
51 52	Repairs. Bad debts.	42,202 23,734	32,868 18,718	81,432 35,646	98,818 37,898	199,687 35,501	376,382 87,855	5,189,274 533,458
53 54	Rent paid on business property.	65,157 150,208	49,630 126,790	85,591 301,297	113,544 323,443	151,528 608,737	269,833 890,712	2,899,593 10,476,903
55 56	Interest paid Contributions or gifts.	93,848 4,003	76,788 3,879	160,212 8,161	189,850 8,876	298,037 16,156	540,607 36,615	5,232,048 286,741
57	Amortization	1,802	1,916 117,380	3,520	2,988	5,216	6,694	58,843
58 59	Depreciation	158,504 4,775	117,380 8,206	255,145 18,561	320,812 11,475	477,918 20,400	844,658 84,815	11,368,856 3,808,388
60 61	Advertising	71,844 32,832	70,635 29,913	135,278 60,066	244,422 70,608	268,786 134,309	536,243 281,688	4,043,904 3,064,821
62 63	Other employee benefit plans	22,521 8,854	21,083	42,028 6,763	51,445 2,650	91,264 5,804	166,683 5,429	2,430,209 36,698
64	Other deductions	949,315	791,538	1,456,132	1,629,873	2,574,224	4,432,192	33,776,770
65	Total receipts less total deductions	132,014	166,331	353,425	444,998	877,773	1,891,505	19,309,844
66 67	Net income (less deficit) (65 plus 66 minus 38)	726 131,794	1,422	2,043 353,174	9,062 450,911	24,118 899,557	65,948 1,950,182	711,794 19,947,413
68 69	Net income Deficit Deficit	273,078 141,284	265,341 98,784	529,513 176,339	594,247 143,336	1,048,084	2,071,249 121,067	20,648,326 700,913
70	Statutory special deductions, total	20,489	21,603	31,038	44,074	47,476	93,938	1,004,055
71 72	Net operating loss carryoyer	17,865 2,474	18,819 2,291	24,883 5,996	34,682 8,738	36,822 9,481	53,657 33,524	55,306 703,578
73 74	Deduction for dividends paid on certain public utility stock	150	493	159	654	1,173	6,757	245,171
75	Income subject to tax	252,776	245,074	501,297	553,179	1,003,539	1,979,965	19,701,250
76 77	Income tax, total	124,999 10,977	122,999 10,722	255,376 22,426	283,919 24,824	514,900 45,502	1,011,529 90,521	10,069,985 910,879
78 79	Additional tax for tax preferences	167 4,765	4,403	29 9,893	34 9,910	53 22,148	174 44,998	310 506,804
80 81	Net income (less deficit) after tax (67 minus 76 plus 79)	11,560 153,133	47,961 146,861	107,691 284,428	176,902 320,624	406,805 555,507	983,651 1,104,864	10,384,232 11,089,997
82	Distributions to stockholders: Cash and property except own stock	33,343	27,834	82,470	111,769	239,016	602,396	9,439,074
83	Corporation's own stock	11,247	4,843	29,502	36,767	38,456	113,675	619,713

Table 20.—8ALANCE SHEETS AND INCOME STATEMENTS, 8Y SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued
[Money amounts in thousands of dollars]

==	[money amon	nts in thousand	or deliars,		Size of total assets					
	Industrial division and item	Total consolldated raturns	Zaro assets	\$1 under \$50,000	\$50,000 undar \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000		
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(۵)	(5)	(6)	(7)		
1 2 3	Number of consolidated returns, total.  With net income.  Number of subsidiariea.	1,173 780 6,506	15 7 158	5 5 5	35 35 35	198 84 199	96 62 146	85 66 170		
4	Total asaets	189,371,745 2,824,826	-	202 5/	2,292 486	30,166 1,354	32,912 9,507	63,729 4,830		
6 7 8	Notes and accounts receivable. Less: Allowance for bad debta. Inventories.	9,073,513 89,204 4,686,348	-	54 22 - 11	(2)	10,136 165	4,466 397	9,865 - 360		
9 10	Investments in Government obligations: United States State and local	1,960,745 161,786	_	-	-	-	-	256 324		
11 12 13	Other current asseta	4,746,814 29,996 41,937	-	-	(2)	966 104	1,032	6,731 45		
14 15	Other investments	16,145,320 193,732,256	-	71 251	2,153	6,946 19,545	2,827 13,406	7,353 48,146		
16 17 18	Leaa: Accumulated depreciation	49,356,687		207	1,007	11,260	5,928	22,730		
19 20	Land Thtangible assets (amortizable)	85,597 1,162,050 272,833		=	556	146	409	1,676 141		
21 22	Less: Accumulated amortization Other assets	70,687 3,913,624	Ξ:	-	104	(2) 2,394	7,129	38 6,770		
23	Total liabilities  Accounts payable.	189,371,745	-	202	2,292	30,166	32,912	63,729		
24 25 26	Accounts payable Mortgages, notes, and bonds payable in leas than one year Other current liabilities.	4,810,872 7,899,127 12,101,159	-	49 27	35 104 35	7,655 5,141 2,651	3,281 2,449 2,772	11,071 15,384 11,262		
27 28	Loans from stockholdera	436,474 71,387,154	-	71	417	312 10,591	2,854 7,183	903 7,168		
29 30	Other liabilities	7,566,136	-	1 5	173 799	467 3,993	7,704	1,679 8,889		
31 32	Paid-in or capital surplus	15,926,313	-	-	-	708	1,314	7,574 421		
33 34	Retained earnings, unappropriated. Leae: Cost of treasury stock.	34,695,375 230,783	-	49 -	729	-1,248 104	5,061 68	-607 15		
35 36	Total receipts  Business receipts Interest on Government obligations;	80,280,731 77,638,245	214,109 200,430	436 414	3,403 3,334	53,211 52,927	33,492 33,296	98,967 96,685		
37 38	United States	55,738 22,979	76 8	-		(2)	-	154 14		
39 40 41	Other interest. Rents Royalities	533,512 851,888 64,127	1,947 7,194	(2) 16	69	187	136	3 148		
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	15,520 396,153	19 - 2,045	-	-	-		15		
44 45	Not gain nonespital agents	110 060	1,377	=	=	42	60	259 93		
46 47	Dividends, domestic corporations  Dividends, foreign corporations  Other receipts.	33,757 407,637	- 987	ī		- 55	(2)	1,5%		
48	Total deductions	72,746,454	222,148	420	3,021	55,057	32,125	104,232		
49 50 51	Cost of sales and operations. Compensation of officers. Repairs	44,787,048 302,171 236,691	140,145 1,209 52	22	1,181	32,009 2,499 104	13,286 4,953	66,467 3,298		
52 53	Bad debts	191,904	262 17,545	11	(2)	198 3,255	44 852	169 4,461		
54 55	Taxes paid	5,343,391 4,197,835	14,687 7,413	5 11	174	2,579 748	1,454	3,985 1,774		
56 57	Contributions or gifts	68,211	51 15	(2)	- <del>.</del>	(2)	34	15 24		
58 59 60	Depreciation. Depletion. Advertising	8,279,815 164,607 379,058	15,371 6 465	(2)	208	1,853	1,756	4,094 - 2,317		
61 62	Penaion, profit sharing, stock bonus, annuity plans  Other employee benefit plans	1,312,060	318 512		_	104	1,058	139		
63 64	Net loas, noncapital assets	13,019 5,023,057	24,093	322	1,180	11,342	8,226	17,423		
65 66	Total receipts leas total deductions	7,534,277 12,097	-8,039	16	382	-1,846	1,367	-5 <b>,</b> 265		
67 68	Net income (less deficit) (65 plus 66 minus 38)	7,523,395	-8,047 3,114	16 16	382 382	<b>-1,</b> 846 625	1,367 2,032	-5,279 3,404		
69	Deficit	443,703	11,161	-	-	2,471	665	8,683		
70 71 72	Statutory special deductions, total.  Net operating losa carryover.  Dividends received deduction.	198,672 55,706 128,393	221 199 22	-	-	-	614 614 (2)	78 - 78		
73 74	Deduction for dividenda paid on certain public utility stock	12,258 2,315	-	-	-	Ī	_	-		
75 76		7,792,022 4,046,981	2,914	16 5	382 104	625	1,417	3,332		
77 78	SurchargeAdditional tax for tax preferencea	366,633	134	(2)	(2)	(2)	448 34 -	1,382 123		
79 80	Investment credit	449,779 3,926,193	-9,633	(2)	278	-1,992	22 941	165 -6,496		
81	Net income after tax. Distributions to stockholders: Cash and property except own stock.	4,370,145	1,528	11	278	479 62	1,606	2,187 436		
83	Corporation's own stock.	66,499	-	-	-	-	76			

Table 20. -- BALANCE SHEETS AND INCOME STATEMENTS, 8Y SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION — Continued [Money amounts in thousands of dollars]

==		Company of dollars								
	Industrial division and item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more		
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
1 2 3	Number of consolidated returns, total	311 203 752	100 68 419	101 72 449	37 24 500	44 28 462	43 37 529	103 89 2 <b>,</b> 682		
4	Total assets	692,942	705,809	1,569,667	1,330,650	3,200,437	7,399,125	174,343,814		
5 6 7 8	Cash Notes and accounts receivable. Less: Allowence for bad debts. Inventories Investments in Government obligations:	47,462 103,237 1,921 19,585	43,454 127,252 1,442 12,344	69,940 217,289 7,872 22,079	52,605 124,437 4,023 43,485	111,887 378,476 5,358 50,892	243,961 655,674 5,102 137,780	2,239,286 7,442,659 62,924 4,399,812		
9 10 11 12 13	United States. State and local Other current assets. Loans to stockholders. Mortgage and real estate loans.	3,056 78 24,682 2,048 832	4,743 3,200 23,165 1,043 217	17,312 1,497 66,455 4,640	8,822 893 34,400 7,417	36,281 32,086 132,281 276	29,504 4,853 101,262 11,625	1,860,771 118,855 4,355,840 2,337		
14 15 16 17	Other investments.  Depreciable assets.  Less: Accomulated depreciation.	63,706 622,118 269,024 655	86,318 571,478 269,564 2,800	2,483 143,589 1,287,523 465,528	4,883 181,050 1,036,826 364,818	7,610 361,090 2,496,303 720,671	17,253 742,557 6,507,333 1,763,514	8,659 14,549,813 181,127,174 45,462,436		
18 19 20 21 22	Less: Accumulated depletion Land Intangible assets (amortizable). Less: Accumulated amortization Other assets.	61 39,849 8,281 2,341 30,700	353 37,726 8,227 6,192 61,393	4,887 1,510 49,320 13,668 4,553 148,448	1,080 807 36,811 49,048 10,803 129,344	7,434 435 80,053 24,173 2,769 210,828	55,876 23,329 174,162 67,506 30,329 472,053	149,140 59,102 741,342 101,789 13,662 2,844,461		
23 24 25 26	Total liabilities	692,942 67,908 98,695 44,178	705,809 77,459 99,881 58,482	1,569,667 125,250 166,849 104,744	1,330,650 84,900 133,002 89,503	3,200,437 246,751 232,295 230,232	7,399,125 367,653 520,849 311,948	174,343,814 3,818,860 6,624,451		
27 28 29 30	Loans from stockholders. Mortgages, notes, and bonds payable in one year or more Other liabilities	5,465 219,313 27,966 103,109	4,504 254,662 22,658 63,240	10,262 527,677 123,435 202,602	21,365 595,686 50,957 81,241	18,666 1,107,516 192,197	17,812 2,915,241 460,166	11,245,352 353,914 65,742,046 6,686,075		
31 32 33 34	Paid-in or capital surplus. Retained carnings, appropriated. Retained carnings, unappropriated Less: Cost of treasury stock.	55,506 194 77,654 7,046	50,851 1,914 74,879 2,721	142,480 7,552 164,241 5,425	131,060 2,511 147,847 7,422	381,710 311,654 9,186 472,690 2,460	938,678 637,666 96,059 1,147,933 14,880	31,907,058 14,587,500 963,053 32,606,147 190,642		
35 36 37	Total receipts.  Business receipts.  Interest on Government obligations: United States.	706,459 675,866 203	939,821	1,565,691	1,019,082 974,377	2,260,734 2,155,480	3,562,311 3,353,481	69,823,015 67,670,590		
38 39 40 41	State and local. Other interest. Rents. Royalties.	58 3,573 6,277 79	265 142 2,998 2,171	970 345 5,968 13,253 50	242 69 4,580 16,172 13	2,039 1,378 14,579 23,058 2,406	1,159 424 29,987 28,878 3,769	50,630 20,541 469,549 754,668 57,775		
42 43 44 45 46 47	Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets Dividends, domestic corporations Dividends, foreign corporations Other receipts	283 4,315 3,093 154 (2)	9,656 3,090 328 11,251	89 13,851 3,051 1,593 233 14,843	5,567 7,454 2,560 8,048	70 28,471 3,275 5,877 1,796 22,305	42 87,094 4,722 15,529 504 36,722	15,036 245,139 84,446 124,146 31,224 299,271		
48	Total deductions	693,648	927,040	1,511,783	1,005,447	2,197,967	3,293,823	62,699,743		
49 50 51 52 53 54 55	Cost of sales and operations Compensation of Officers. Repairs Bad debts Rent paid on business property Taxes paid. Interest paid	433,557 19,849 154 2,078 34,321 32,882	657,457 11,572 938 1,530 9,553 40,717	1,068,832 17,074 1,119 4,682 28,853 68,117	601,383 10,927 4,428 3,034 24,268 64,870	1,351,519 18,901 4,120 5,450 41,382 128,422	2,149,081 23,605 9,805 4,793 83,573 185,259	38,272,109 1,88,006 215,970 169,664 1,675,311 4,800,240		
56 57 58	Contributions or gifts Amortization Depreciation	20,537 402 185 47,161	20,458 231 275 50,403	40,893 779 146 93,070	40,421 181 389 83,356	79,942 1,430 1,033 145,592	181,575 2,663 207 296,828	3,803,674 62,454 7,790 7,540,079		
59 60 61 62 63 64	Depletion Advertising Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans Net loss, noncapital assets Other deductions	85 3,102 4,685 3,983 1,540 89,127	327 2,099 5,410 4,020 89 121,961	291 4,459 15,138 11,473 614 156,243	180 2,878 8,119 7,959 73 152,981	181 13,338 12,110 3,094 757 390,696	16,282 16,165 25,923 9,539 2,398 286,127	1,7,250 333,894 1,239,056 473,383 7,527 3,763,336		
65 66 67 68 69	Total receipts less total deductions  Constructive taxable income from related foreign corporations  Net income (less deficit) (65 plus 66 minus 38)  Net income  Deficit	12,811 12,753 31,408 18,655	12,781 12,639 31,430 18,791	53,908 - 53,563 77,648 24,085	13,635 13,566 38,679 25,113	62,767 684 62,073 103,875 41,802	268,488 34 268,098 288,822 20,724	7,123,272 11,379 7,114,110 7,385,663 271,553		
70 71 72 73 74	Statutory special deductions, total.  Net operating loss carryover.  Dividends received deduction  Deduction for dividends paid on certain public utility stock.  Western Nemisphere Trade Corporation deduction.	5,018 4,875 143	2,962 2,685 277	9,390 7,997 1,353 40	3,440 1,473 1,957	17,946 10,987 5,863 91 1,005	19,228 5,657 13,181 390	139,775 21,219, 105,519 11,727 1,310		
76 77	Income subject to tax	26,510 12,411 1,098	29,975 13,335 1,184	68,486 34,169 3,048	35,336 18,436 1,641	86,781 42,213 3,814	272,830 124,057 11,178	7,263,418 3,798,651		
80	Additional tax for tax preferences.  Investment credit.  Net income (less deficit) after tax (67 minus 76 plus 79).  Net income after tax.	1,784 2,126 20,781	1,311 615 19,573	3,286 22,680 46,784	2,875 -1,995 23,148	4,550 24,410 66,212	11,570 155,611 176,340	344,379 - 424,178 3,739,637 4,011,218		
82 83	Distributions to stockholders: Cash and property except own stock. Corporation's own stock.	18,400 65	3,991 296	15,303 1,098	7,390 1,244	27,221 10,753	130,650 14,336	3,869,880 38,631		

Table 20. -BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION-Continued [Money amounts in thousands of dollars]

	(morey amou							
					Siza of tota	al assets		
	Industrial division and item	Total consolidated returns	Zero assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
	THEY POATT AND THE ATT MINED	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2 3	WHOLESALE AND RETAIL TRADE  Number of consolidated returns, total	3,882 2,748 17,277	46 22 125	231 52 237	192 122 192	510 374 811	531 454 848	554 410 2,042
4	Total assets	35,962,128	-	7,145	12,449	91,396	192,336	384,846
5	Cash Notes and accounts receivable	1,915,361 9,507,319	-	346 386	1,544 3,866	10,676 19,259	16,212 55,977	22,682 79,761
7	Less: Allowance for bad debta.  Inventories	240,246 8,018,996	_	1,328	882	362 21,429	844 45,916	2,257 123,151
9	Investments in Government obligations:	136,557	_	-	_	823	1,536	_
10	State and local	66,212	-	1,276	(2)	1,729 3,645	2,558	9,040
12	Loans to stockholders  Mortgage and real estate loans	77762	_	2,251	-	1,072	1,904	3,280 3,387
14	Other investments. Depreciable assets	4,482,293 12,310,088	_	259 3 <b>,88</b> 6	3,587 4,114	7,882 36,892	6,928 85,555	30,836 144,607
15 16 17	Less: Accumulated depreciation	4,813,658 197,137	-	2,810	1,788	17,669	43,217	64,470
18	Depletable assets. Less: Accumulated depletion. Land.	50,910	-	-	-	1,624	6,0%	21,561
19 20	Land Intangible asseta (amortizable) Less: Accumulated amortization	205,230	-	(2)	(2) (2)	125	495 171	1,324
21 22	Less: Accumulated amortization. Other assets	1,648,000	-	223	244	4,334	12,180	12,064
23	Total liabilities	35,962,128		7,145	12,449	91,396	192,336	384,846
24 25	Accounts payable	5,389,682 4,987,659 2,818,644	_	1,888 2,176	2,909 864	16,513 17,191	39,529 24,257	85,306 53,722
26 27	Other current liabilities	1 226 637	_	553 1,213	242 2,064	6,212 7,078	13,249 3,974	28,821 10,811
28 29	Mortgages, notes, and bonds payable in one year or more	7.608.581	_	621 35	138	9,769 3,413	28,922 5,558	58,797 4,056
30	Capital stock Paid-in or capital surplus	3,096,530	-	5,985 87	1,002	17,561 13,024	28,351 8,534	57,802 19,750
31 32			_	5,327 -10,740	5,230	2,176	42,238	82 81,263
33 34	Retained earnings, appropriated	333,368	1	-10,740	7,200	1,541	2,276	15,564
35	Total receipts	65,225,323	210,680	15,298	28,686	283,448	647,190	1,109,322
36	Business receipts Interest on Government obligations:	63,138,174	207,903	14,082	28,183	271,604	632,168	1,091,507
37 38	United States	12,840	3 -	_	(2)	70	54	30
39 40	Other interest	329,138 345,023	415 637	(2)	(2)	512 1,353	728 3,050	1,617 4,661
41 42	Royaltiea	26,056 6,826	2	-	-	10	_	(2)
43	Net long-term capital gain reduced by net abort-term capital loss	109,566	7 211	1,181	-	1,390	2,525 357	335 886
45	Net gain, noncapital assets Dividends, domestic corporations Oividends, foreign corporations Other receipts	30,661 138,876	174	-	139	2,604	(2)	421
46 47	Other receipts	1,059,427	1,328	35	364	5,884	8,308	9,865
48	Total deductions	63,788,446	211,334	17,971	29,244	280,736	643,264	1,096,011
49 50	Cost of sales and operations.	356,510	166,100	8,726 450	18,288 2,354	196,710 9,442	460,715 17,853	812,849 23,347
51 52	Repairs	267,569 203,193	898 281	139 624	104 278	1,102 548	2,149 2,293	4,346 5,028
53 54	Rent paid on business property. Taxes paid. Interest paid.	1,093,084	2,538 2,354	692 590	416 450	6,530 4,058	10,709 8,309	24,094 14,745
55 56	Interest paid	1,017,213	2,087 45	35	156	2,197 21	3,206 181	8,994 119
57 58	Amortization Depreciation	826,145	2,652	329	1,094	3,604	28 9 <b>,</b> 149	95 11,647
59 60	Depletion Advertising.	101,047	1,931	207	138	6,426	5,251	11,966
61 62	Pension, profit sharing, stock bonus, annuity plans  Other employee benefit plans	161,884	266 100		(2)	486 303	1,552 680	1,422
63	Net loss, noncapital assets. Other deductions.	11,949	31,081	6,179	5,966	49 <b>,</b> 304	46 12 <b>1,1</b> 43	1,143 175,235
65	Total receipts less total deductions	1,436,877	-654	-2,673	-558	2,712	3,926	13,311
66 67	Constructive taxable income from related foreign corporations  Net income (less deficit) (65 plus 66 minus 38)	15,173	-654	-2,673	-558	2,712	3,926	13,311
68 69	Net income. Deficit.	1,654,239	1,776 2,430	2,673	1,042	7,026 4,314	9,442 5,516	23,355 10,044
70	Statutomy energial deductions total	168.039	403	(2)	104	2,843	897	6,945
71 72	Net operating loss carryover	141,454 25,978	255 148	-	104	635 2,208	897 (2)	6,614 331
73 74	Western Hemisphere Trade Corporation deduction	607	-	=	-	4 000	0 511	36 375
75	Income aubject to tax		1,518		346	4,930	8,544 2,578	16,375
76 77	Surcharge	65,823	763 52		(2)	1,342	198	550
78 79 80	Additional tax for tax preferences Investment credit	28,319	-1,412	-2,673	(2) -645	63	159 1,507	194 6,649
81	Net income after tax	929,140	1,018	(2)	397	5,747	7,057	16,723
82 83	Cash and property except own stock	399,367 70,240	484	278	-	513	68 358	802 30
-					2 4 4			

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

Industrial division and item
\$5,000,000   \$10,000,000   \$25,000,000   \$50,000,000   \$25,000,000   \$25,000,000   \$00,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$25,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100,000,000   \$100
Number of consolidated returns, total   1,194   284   168   78   40   35   214   126   66   29   26   26   3   835   214   126   66   29   26   26   3   835   214   126   24   25   25   25   25   25   25   25
2   With net income
5 Cash
6 Notes and accounts receivable. 679,892 559,247 672,330 693,594 680,486 892,211 5,170 7 Less: Allowance for bad debts. 23,342 14,179 17,208 15,808 30,525 21,301 114, 8 1 Investments in Government obligations: 11,873 8,168 17,371 8,561 1,601 17,534 69 10 State and local 2,913 3,321 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 11 Other current assets. 75,329 52,201 94,437 121,210 121,117 242,905 521 12 10,045 6,535 58 648 40 10 10 10 10 10 10 10 10 10 10 10 10 10
9 United States
12 Leans to stockholders
13 Mortgage and real estate loans 5,460 844 2,179 12,746 2,678 6,192 218 14 Other investments 163,089 164,951 233,120 234,940 469,658 1,026,782 2,140
15 Depreciable assets
18 Less: Accumulated depletion. 2,203 - 2,215 495 - 29,442 16
20   Intangible assets (amortizable)   10,113   11,183   11,716   9,487   25,321   14,969   120   121   Less: Accumulated amortization   1,718   957   5,331   3,643   1,988   5,103   21   22   Other assets   78,666   59,253   83,437   156,262   88,979   249,139   903
23 Total liabilitiea
24 Accounts payable. 545,381 390,640 482,111 439,747 465,226 690,151 2,230, 25 Mortgages, notes, and bonds payable in less than one year 504,073 375,826 417,141 426,562 393,251 455,164 2,317, 26 Other current liabilities 162,129 138,983 194,967 229,665 149,275 13,293 1,581
27 Loans from stockholders 36,716 15,044 24,883 14,497 17,743 69,401 23
29 Uther Habilities 61,032 54,961 80,519 101,861 106,710 256,027 1,037,
31   Poid-in on conital gumnlug
33 Retained earnings, unappropriated. 388,432 319,232 536,515 546,706 444,997 939,175 3,857, 34 Less: Cost of treasury stock. 44,329 11,130 44,838 19,971 27,902 39,596 126,
35 Total receipts 6,114,664 4,999,435 6,490,524 6,010,197 4,908,093 10,524,937 23,882, 36 Business receipts 5,929,857 4,863,689 6,347,408 5,883,344 4,775,721 10,248,068 22,844, Interest on Government obligations:
37     United States     732     174     1,879     988     228     695     7,       38     State and local     111     94     268     565     48     197     2,
39 Other interest
42 Net short-term capital gain reduced by net long-term capital loss 274 29 384 166 52 1,963 3,
43 Net long-term capital gain reduced by net short-term capital loss 11,838 5,025 10,295 13,722 7,710 22,710 32,944 Net gain, noncapital assets
44     Net gain, noncapital assets     4,321     1,645     3,983     2,455     1,008     6,641     2,       45     Dividends, domestic corporations     1,433     592     2,268     1,752     6,401     9,841     5,       46     Dividends, foreign corporations     198     80     186     2,668     1,537     688     133,       47     Other receipts     97,620     89,073     83,970     55,835     84,492     115,345     507,
47 Other receipts 97,620 89,073 83,970 55,835 84,492 115,345 507, 48 Total deductions 6,057,758 4,956,634 6,381,114 5,878,627 4,833,312 10,302,792 23,099,
49 Cost of sales and operations 4,566,954 3,835,859 5,147,587 4,675,701 3,540,384 7,810,105 16,023,
51 Repairs 25,587 14,854 20,892 16,230 16,759 49,243 115,
53 Rent paid on business property
54     Taxes paid.     80,396     51,188     78,120     75,019     64,651     137,681     542,       55     Interest paid.     67,100     56,653     59,54,9     579,098     54,055     122,674     583,       56     Contributions or gifts.     1,564     1,389     1,999     1,999     1,990     2,084     12,       57     Amortization.     495     826     263     1,585     1,185     400     1,
58     Depreciation     74,352     46,525     66,966     57,779     58,094     157,724     336,59       59     Depletion     895     1,076     1,397     837     34     4,905     91,91
60 Advertising
62 Other employee benefit plans
64 Other deductions 948,213 742,990 787,916 783,291 841,949 1,575,447 4,231,
66 Constructive taxable income from related foreign corporations 92 673 68 2,358 102 375 11,
67 Net income (less defieit) (65 plus 66 minus 38). 56,887 43,380 109,210 133,363 74,835 222,323 791, 68 Net income (less defieit) (65 plus 66 minus 38). 110,453 74,831 128,139 143,311 102,760 259,123 793, 69 Deficit. 53,566 31,451 18,929 9,948 27,925 36,800 1,
70 Statutory special deductions, total. 19,539 10,206 10,610 6,680 9,950 14,018 85, 71 Net operating loss carryover 18,353 9,702 8,544 5,156 4,390 5,518 81, 72 Dividends received deduction 1,183 5,04 1,958 5,41 8,465
73 Deduction for dividends paid on certain public utility stock
75 Income subject to tax
77 Surcharge
80 Net income (less deficit) after tax (67 minus 76 plus 79)
82 Cash and property except own stock. 5,161 6,702 14,959 17,939 14,775 65,853 271,83 Corporation's own stock. 693 1,007 1,632 9,794 3,103 21,168 32,

Table 20.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollare]

-		into in thousand						
					Size of tota	al assets		
	Industrial division and item	Total consolidated returns	Zero assats	\$1, undar \$50,000	\$50,000 under \$100,000	\$100,000 undar \$250,000	\$250,000 undar \$500,000	\$500,000 undar \$1,000,000
	FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2 3	Number of consolidated returns, total	3,731 2,339 18,437	31 15 416	40 5 40	43 35 77	261 187 316	437 221 659	572 345 1,084
4	Total assets	356,184,348	_	1,126	3,950	43,864	166,925	417,578
5	Cash	55,626,042	-	417	2,303	4,842	10,910	41,888
6 7 8	Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations;	155,534,838 4,014,166 1,010,803	-	35 - -	782 22 -	13,038 208 44	37,181 250 290	125,734 4,257 2,272
9 10	United States State and local.	20,661,040 28,395,060	-	-	-	4,374 21	512	3,748 3,010
11	Other current assets.  Loans to atockholders.	10,375,328	-	(2)	45	1,540	11,498	27,812
12 13	Mortgage and real estate loans	216,874 28,606,039	-	-	3	158 65	246 2,746	6,901
14 15	Other investments. Depreciable assets	39,428,637 14,427,301	_ ;	98 264	575 165	4,972 17,004	18,388 93,524	45,040 170,643
16	Less Accumulated depreciation.  Depletable assets.	3,098,918	-	142	51	7,859 583	39,946	60,842
17 18	Less + Accumulated depleticm	144,505	-	_	-	-	-	-
19 20	Land	2,640,604 160,570	-	33	38 104	4,859 63	22,978 767	38,789 663
21	Less: Accumulated amortizationOther assets	44,880 6,066,880	-	352	(2)	42 410	86 8 <b>,</b> 167	195 15 <b>,77</b> 1
23	Total liabilities	356,184,348	_	1,126	3,950	43,864	166,925	417,578
24	Accounts payable	7,766,526	_	417	530	15,224	14,810	76,922
25 26	Mortgages, notes, and bonds payable in less than one year	20,504,874 239,617,900	-	(2)	36 226	3,990 1,300	27,163 7,756	97,354 14,035
27 28	Loans from stockholders	3,586,160 19,592,243	-	104	327	8,531	13,145 50,662	12,705 112,489
29	Other liabilities	21,464,425	_	32	106	45	7,837	13,736
30 31	Capital stock. Paid-in or capital surplus.	9,417,771	_	235	266 2,619	4,584 4,852	34,225 15,715	55,415 34,407
32 33	Retained earnings, appropriated Retained earnings, unappropriated	2,433,475 14,635,276	-	311	(2)	10,811	-1,507	5,157
34	Less: Cost of treasury stock	443,322	_	-	-100	5,473	2,881	4,642
35 36	Total receipts  Business receipts  Interest on Government obligations:	41,329,051 22,107,863	372,140 285,120	265	1,620 417	77,005 19,216	58,305 15,251	144,393 79,068
37	United States	1,024,205 1,087,354	3,757	-	-	1,939	68	300 90
38 39	Other interest	12,438,662	2,307 45,677	35	76	40,854	3,234	7,536
40 41	Rents. Royalties.	1,072,803	5,326 111	22 208	8 -	3,038	25,410 262	17,341 6,577
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	13,784	16 5,029	-	3 5	- 524	1,382 1,174	8 6,664
44	Not gain noncenitel eagets	1,192,340	9,845	_	1,103	244 16	6,974	21,625
45 46	New gain, incomplist assessit Dividends, domestic corporations. Dividends, foreign corporations. Other receipts.	598,282 25,531	3,605 115	-	(2)	-	(2)	574 15
47		954,047	11,232	-	8	11,174	4,219	4,595
48	Total deductions	38,452,346	359,695 171,679	295	2,549	69,963	61,054 3,383	144,316 22,198
49 50	Compensation of officers	985,142	6,465	-	767	7,871	2,860	18,666
51 52	Repairs Bad debts	151,988 894,814	1,594 2,121	_	7 22	514 380	578 1,176	1,970 6,614
53 54	Rent paid on business property.  Taxes paid.	732,618	8,350 8,714	69	33 211	1,231 3,307	1,531 4,756	4,192 8,037
55 56	Interest paid Contributions or gifts	8,820,892 44,497	35,098 157	5 -	552	20,077	10,736	11,629 120
57	Amortization	102,749	2,078		(2)	292	17	136
58 59	Depreciation. Depletion.	70,835	13,238	(2)	14	2,284	8,506	7,972
60 61	Pension, profit sharing, stock bonus, annuity plans	352,640	3,216 1,241		7 -	265 38	447 68	1,894 1,477
62 63	Other employee benefit plans Net loss, noncapital assets	105,771	663 406		(2)	390 12,377	72 5,477	601 372
64	Other deductions		104,672	210	936	19,985	21,431	58,438
65		2,876,705 11,216	12,445	-30	-929	7,042	-2,749	77
66 67	Constructive taxable income from related foreign corporations  Net income (less deficit) (65 plus 66 minus 38)	1,800,567	10,138	-30	-929	7,042	-2,749	-13
68 69		2,334,165 533,598	14,909 4,771	5 35	1,033	7,457 415	6,611 9,360	14,944 14,957
70	Statutory special deductions, total	707,606	3,843	(2)	(2)	451	5,176	6,379
71 72	Net operating loss carryover	177,876 529,111	784 3,059	(2)	(2)	4 <u>41</u> 10	4,897 279	5,897 482
73 74	Deduction for dividends paid on certain public utility stock	-	-	-	-			-
75	Income subject to tax	1,715,972	12,291	5	104	7,009	1,435	8,542
76 77	Surcharge	71.399	5,164 407	(2)	35	3,180 288	352 27	2,823 240
78 79	Additional tax for tax preferences	135	7 546	-	-	(2)	(2)	15
80		1,060,146	5,520	-30 5	<del>-</del> 964 69	3,862	-3,101 6,259	-2,821 12,136
82	Distributions to stockholders:		10,291	,	09	4,277		1,412
83	Corporation's own stock	1,404,834	4,417		=	1,520	4,253	-

Table 20. -BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION-Continued [Money amounts in thousands of dollars]

Part	==											
Prince   P		Industrial division and item	under	under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	under				
Part												
The content of the	1											
200   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100	2	With net income	628	253	203	131	90	75	151			
Section   Control   Cont												
Batter Entered	6 7	Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations:	601,966	820,895 23,810	1,535,180 28,089	2,151,053 46,256	3,114,901 69,867	6,027,005 183,102	1/1,107,068 3,636,055			
1.   Content investments	10 11 12	United States. State and local Other current assets. Loans to stockholdere	26,087 169,303 7,130	75,795 243,931 11,207	186,220 407,943 16,089	304,174 472,113 23,716	595,247 379,371 1,556	1,357,614 776,401 12,015	25,846,892 7,885,371 144,246			
Description   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965   1965	14	Other investments	365,637	456,159	636,706	1,135,184	1,196,694	2,287,803	33,281,381			
Best	16	Less: Accumulated depreciation	344,837	225,618	326,027	305,927	225,321	288,897	7,391,580 1,273,451			
1.   1.   1.   1.   1.   1.   1.   1.	18	Less: Accumulated depletion	13,562	4,061	10,009	34,521	46,204	36,114	34			
28   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100	20	Land Intangible assets (amortizable)	5,218	6,669	13,296	9,316	15,699	74,252	34,523			
Second popular		Less: Accumulated amortization Other assets	1,174		6,549 152,779	2,120 204,269	3,553 191,200	22,240 608,728				
2.2   Mortagers, inches, and books payable in less than one years   \$27,100												
20,709	25	Mortgages, notes, and bonds payable in less than one year	474,408	462,892	878,691	868,969	898,472	1,498,605	15,294,272			
20   Chem   Tabilition   1991/952   1995,200   2071/209   605,000   2070/200   605,000   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200   2070/200	27	Loans from stockholders	20,750	46,424	36,741	63,977	13,474	9,587,257 81,293	3,297,547			
205,100   204,085   14,709   25,710   384,396   1,305,995   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,202,083   1,20		Other liabilities	193,952		1,217,054		970,188	1,804,403 1,190,851				
## Settlined carmings, appropriated	31	Paid-in or capital surplus				369,914 523,719	378,104 584,396	618,012				
Section   Sect		Retained earnings, appropriated	7,105	5,646	13,669	34,124	29,792	142,954	2,200,185			
Desiration receiptor   Desiration receiptor   Desiration receiptor   Desiration of Compared Chilgations:			30,105	25,304	34,613	45,430		50,525				
Interest on Government Obligations:												
Sale and local	37	Interest on Government obligations: United States				· ·						
Reputation		State and local	2,429	3,385	8,153	13,156	24,202	51,052	982,580			
Net   Inter-term capital gain reduced by net   Corp.   1,607   1,605   1,007   1,507   1,507   1,605   1,007   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507   1,507			82.382	57,647	97,352	83,284	59,819	126,522	514,652			
Met gain, nonespital, assets		Net short-term capital gain reduced by net long-term capital loss	1,107	1,685	769	1,676	504	1,037	5,597			
Control of control o	44	Net gain, noncapital assets	40,628	100,257	119,532	124,984	76,527	178,181	512,440			
Total deductions	46	Dividends, foreign corporations	480	414	564	500	2,753	397 .	20,293			
Cost of sales and operations												
Repairs		Cost of sales and operations	156,163	131,306	185,459	318,986	553,899	567,514	8,320,487			
15,012   17,784   26,468   29,301   40,157   73,968   512,469   73,968   73,969   73,968   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969   73,969	51	Repairs	10,676	7,111	10,817	10,915	7,591	10,268	89,947			
Amortization	53	Rent paid on business property	15,014	17,784	26,468	29,301	40,157	73,908	514,649			
Amortization	55	Interest paid	88,681	105,233	155,214	202,548	215,119	439,869	7,536,131			
Depreciation	57	Amortization	410	902		891			94,153			
61 Pension, profit sharing, stock bonus, annuity plans 2,221 6,891 5,919 8,977 7,961 21,921 296,303 2	59	Depletion	2,804	1,778	1,885	8,874	24,726	29,415	682,869 1,339			
83 Net loss, noneapital assets. 1,006 2,93,04 2,772 9,672 7,888 10,049 269,328 Other deductions	61	Pension, profit sharing, stock bonus, annuity plans	2,221	6,891	5,919	8,597	7,961	21,924	296,303			
Total receipts less total deductions	63	Net loss, noncapital assets	1,006	3,034	2,372	9,672	7,888	6,821 10,049				
66 Constructive taxable income from related foreign corporations.  (2)												
88 Net income	66	Constructive taxable income from related foreign corporations	-	(2)	-	84	2	264	10,866			
Statutory special deductions, total	68	Net income	64,038	70,779	84,134	162,140	90,817	171,018	1,647,209			
Net operating loss carryover   16,887   12,573   13,125   21,536   11,705   15,061   75,170								·				
Deduction for during and errain public utility stock   153   -   89   377   377   377   377   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378   378	71	Net operating loss carryover	16,687	12,573	13,125	21,536	11,705	15,061	75,170			
75 Income subject to tax.	73 74	Deduction for dividends paid on certain public utility stock		-	-	-	1	-	-			
Surcharge   1,484   2,055   2,555   4,024   2,620   6,228   51,471			44,607		65,184	106,543		139,481				
Additional tax for tax preferences	77	Surcharge	1,484	2,055	2,555	4,024	2,620					
80 Net income (less deficit) after tax (67 minus 76 plus 79) 7,398 4,897 953 65,829 -7,168 35,232 960,333 Net income after tax (37,031 48,392 55,394 118,305 62,169 103,391 1,126,308 Distributions to stockholders:  82 Cash and property except own stock 10,931 14,764 18,115 44,286 36,225 116,750 1,152,161 (37,070 573 1,551 15,515 2,453 16,045 102,470	79	Investment credit	10 324	31 356	25 531	21 826	41 1,144	1,429	48,221			
Distributions to Stockholders:		Net income after tax		-4,897	953		-7,168	35,232	960,333			
1,111 313 1331 1332 2,433 10,043 102,410		Cash and property except own stock	10,931	14,764	18,115	44,286	36,225	116,750	1,152,161			
	_						2,453	16,045	102,470			

Table 20.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

==	two ley auto-				Size of total assets					
	Industrial division and item	Total consolidated returns	Zero asseta	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000		
	SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
1 2 3	Number of consolidated returns, total	1,720 1,096 8,040	26 16 71	74 10 79	150 110 150	180 131 327	131 107 373	226 158 775		
4	Total assets	16,646,531	-	923	10,636	31,436	48,130	181,816		
5	Cash	879,789	-	104 278	1,404	9,582	4,104	10,588 27,606		
6 7	Notes and accounts receivable.  Less: Allowance for bad debts	2,899,753 105,513	-	5	868	2,738 439	9,469 51	415		
8	Inventories Investments in Government obligations:	1,121,247	-	49	69	1,061	1,352	16,733		
9 10	United Statea State and local	103,276 217,056	_		174	1,646	836 :	301 -		
11	Other current asseta	962,096 57,656	-	5	278 166	773 375	704 68	3,054 2,085		
13	Mortgage and real estate loans	320,551	-	-	-	4,374		-		
14 15	Other investments	2,664,659 8,489,058	_	83 556	348 14,711	1,759 19,775	8,757 15,629	33,960 110,531		
16 17	Less: Accumulated depreciation.  Depletable assets.	2,711,051		387	8,365	12,743	7,207	47,179		
18 19	Less: Accumulated depletion	1,358 720,371	-	(2)	- 35	1,145	1,385	14,512		
20	Intangible assets (amortizable) Less: Accumulated amortization	147,018 48,377	-	(2) (2)	(2)	2	9,912 2,798	6,681 4,836		
22	Other asseta	916,472	-	240	948	1,389	5,970	8,195		
23	Total liabilities	16,646,531	-	923	10,636	31,436	48,130	181,816		
24 25	Accounts payable	1,509,651	-	38 234	3,002 909	4,683 2,418	7,861 5,985	29,318 26,313		
26 27	Other current liabilities	1,684,827	-	234 40	3,236 185	2,590 65	2,211 571	11,665		
28	Mortgages, notes, and bonds payable in one year or more Other liabilities	5,300,621 1,181,932	-	125	1,817	4,521 4,374	6,861 909	61,840 4,620		
30	Capital stock	1,166,728	_	599	1,423	5,449	11,318	14,248		
31 32	Paid-in or capital aurplus	2,307,748 39,383	-	(2)	938	6,832	19,402	52,538		
33 34	Retained earnings, unappropriated  Less: Cost of treasury stock	1,876,750 151,693	-	-321 240	358 1,285	712 208	-4,783 2,205	-20,005 209		
35	Total receipts	12,577,440	28,812 28,102	8,677 6,572	42,471 36,705	61,008 56,840	97 <b>,</b> 567 96 <b>,</b> 398	186,629 167,655		
36 37	Interest on Government obligations: United States.			0,5%	(2)	42	205	168		
38	State and local. Other interest.	7,002	10	_	155	440	514	730		
39 40	Rents	135,428 177,232	53 41	_	2,431	334	186	10,532		
41	Royalties  Net short-term capital gain reduced by net long-term capital loss	51,131 3,892	136	_	-	7		15		
43	Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets	69,204	90 105	-	104	146 1,416	(2)	2,619 241		
45	Oividends, domestic corporations	16,371 16,958	-	-	(2)	(2)	68	108		
47	Other receipts	300,864	275	2,105	3,071	1,783	145	4,561		
48	Total deductions	12,302,850	27,033	9,027	40,575	62,904	103,902	198,367		
49 50	Cost of sales and operations.	7,112,072	15,978 1,007	1,949 3,050	16,110 3,311	33,993 1,896	61,692 5,736	114,491 10,746		
51 52	Repairs Bad debts	143,008 85,570	576 278	7 207	1,602 781	833 1,113	486 363	2,422 582		
53 54	Rent paid on business property.  Taxes paid	401,619	1,301 1,103	270 174	5,865 2,195	6,174 2,062	3,641 2,424	8,391 7,327		
55 56	Interest paid Contributions or gifts	453,022 8,036	583	28 103	209	509	706	5,111		
57	Amortization	7,669	1	(2)	(2)	(2)	625	305		
58 59	Depreciation Depletion	601	893 -	101	2,298	1,382	1,655	9,236		
60 61	Advertising Pension, profit sharing, stock bonus, annuity plans	86,876	592 -	16	743	2,666 83	2,882 665	4,059 1,343		
62 63	Other employee benefit plans	38,797 8,214	3 17	(2)	120	250 208	221 37	414 210		
64	Other deductions		4,701	3,117	7,341	11,735	22,752	33,730		
65 66	Total receipts less total deductions	274,590 12,500	1,779	-350 -	1,896	-1,896 -	<b>-6,</b> 335	-11,738		
67 68	Net income (less deficit) (65 plus 66 minus 38)	276,497 684,298	1,779 2,326	<b>-</b> 350 665	1,896 2,921	-1,896 3,079	-6,335 3,109	-11,738 8,669		
69	Deficit	407,801	547	1,015	1,025	4,975	9,444	20,407		
70 71	Statutory special deductions, total	61,676 46,950	15 15	665 665	2,258 2,258	809 809	1,170 1,119	1,241 1,148		
72 73	Dividends received deduction  Deduction for dividends paid on certain public utility stock	13,842	-	-	(2)	(2)	51	93		
74 75	Weatern Hemiaphere Trade Corporation deduction. Income subject to tax	884	2,295	(2)	663	2,264	1,904	7,416		
76 77	Income tax, total	313,118	1,065	(2)	150	767 63	635 39	2,388 195		
78 79	Additional tax for tax preferences	70	83 -	(2)	69	42	38	(2)		
80 81	Net income (less deficit) after tax (67 minus 76 plus 79)	-16,937	714	-350	1,815	-2,621	-6,932 2,512	-14,006 6,401		
82	Distributions to atockholdera: Caah and property except own atock	146,743	1,264	665	2,840	2,354	- 2,012	361		
83	Corporation's own stock	32,405	-	-	-	-	-	-		

Table 20. —BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued [Money amounts in thousands of dollars]

==				Size of	total assets-	Continued		
	Industrial division and item	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 undar \$50,000,000	The second second	\$100,000,000 under \$250,000,000	\$250,000,000 or more
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 2 3	SERVICES Number of consolidated returns, total	579 346 2,016	1.24 64 599	115 75	54 39	24 15 579	26 20	11 5
4	Total assets	1,350,841	846,756	1,039 1,752,158	594 1,920,702,	1,644,624	3,944,496	723
5	Cash	86,240	57,580	93,287	120,398	87,253	195,837	4,914,013 213,412
6 7 8	Notes and accounts receivable Less: Allowance for bad debts. Inventories	253,194 7,495 54,537	148,021 4,239 37,600	331,748 10,517 55,5%	335,943 9,862 56,378	356,342 20,698 59,011	441,754 7,685 68,627	991,792 44,107 770,234
9	Investments in Government obligations: United States State and local	10,705	2,406	19,075	10,137	21,959	2,572	33,465
10 11 12	Other current assets	9,541 63,709	8,979 26,735	9,719 83,937	15,476 132,673	5,985 135,062	8,476 224,808	158,880 290,358
13	Mortgage and real estate loans	9,123 5,745	2,712 2,571	972 16,204	2,434 8,482	3,192 3,093	34,162 38,670	2,367 241,412
14 15	Other investments	147,059 842,274	114,767 458,698	240,346 1,000,270	309,219 1,030,793	304,757 679,434	728,177	775,427 1,596,586
16 17	Less: Accumulated depreciation	309 <b>,</b> 794 454	155,528 10	331,851 276	327,813 520	197,921	834,547 12,568	477,716
18 19	Less: Accumulated depletion.	86,253	63,522	118,838	505 111,573	79,398	852 89,812	153,898
20 21 22	Intangible assets (amortizable) Less: Accumulated amortization Other assets	16,769 3,268	20,950 12,869	31,886 9,487	29,611 7,012	4,145 607	8,990 2,923	18,072 4,576
		85,795	74,841	101,860	102,257	124,219	216,249	194,509
23 24	Total liabilities	1,350,841	846,756 77,454	1,752,158	1,920,702 183,670	1,644,624	3,944,496	4,914,013 373,947
25 26	Mortgages, notes, and bonds payable in less than one year	161,266 111,596	138,555 71,992	230,864	214,132 111,785	128,229 145,412	257,204 260,699	383,743 843,917
27 28	Loans from stockholders	15,667 443,467	8,169 244,237	23,602 558,353	19,339 685,091	23,183 504,050	39,748	48,675 1,266,690
29 30	Other liabilities	60,031	31,371 76,747	104,180	131,011	116,359 89,834	330,470 213,261	398,340 354,927
31 32	Paid-in or capital surplus. Retained earnings, appropriated.	217,489 3,993	140,489	249,754	289,424	241,445 11,805	532,858 5,284	556,579 15,422
33 34	Retained earnings, unappropriated	57,286 19,339	61,816 4,178	140,485	186,492 25,226	176,083 21,061	565,468 28,067	713,159 41,386
35	Total receipts	1,518,953	834,442	1,462,736	1,757,712	1,516,021	2,365,322	2,697,090
36	Business receipts	1,445,357	765,366	1,368,691	1,665,001	1,421,954	2,224,566	2,469,576
37 38	Interest on Government obligations: United States. State and local.	790	142	1,060	560	1,193	408	2,424
39 40	Other interest	485 7,656	7,110 21,029	12,578	300 14,676	296 17,901	1,853 22,403	6,784 51,212
41	Royalties	15,381 2,770	1,072	24,698 7,620	17,832 3,389	21,559 3,606	44,018 2,670	19,191 29,863
42 43	Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	123 12,510	399 7,829	336 14,822	1,865 16,009	39 7,352	1,108 6,314	1,462
44	Net gain, noncapital assets	1,453 1,280	2,531 78	3,674 1,076	2,752 2,332	3,354	5,880 5,301	17,381 2,774
46 47	Dividends, foreign corporations	13 31 <b>,</b> 135	48 28 <b>,</b> 604	243	2,655 30,341	6,562 31,760	2,421 48,380	5,016 91,407
48	Total deductions	1,535,642	821,023	1,426,347	1,712,559	1,473,179	2,204,417	2,687,875
49 50	Cost of sales and operations	853,380 53,930	506,100 13,993	817,381	1,186,278 21,356	876,828 37,782	1,202,868	1,425,024 22,109
51 52	RepairsBad debts	19,325 9,312	7,420 6,006	34,309 11,013 7,780	10,568	11,669 8,424	48,678 9,339	28,409 33,899
53 54	Rent paid on business property	84,939 67,846	26,618 34,470	51,871 65,883	35,402 44,922	45,154 38,857	78,405 94,148	53,588 68,554
55 56	Interest paid Contributions or gifts	38,980 567	21,045 380	50,081 861	46,786 699	48,815 1,270	114,770 2,320	125,399 1,819
57 58	Amortization	1,502 71,773	193 38 <b>,1</b> 46	1,893 79,345	890 98,240	742 62,773	1,118 283,050	400 287,877
59 60	Depletion Advertising	25,765	39 7,780	26 27,263	77 12,707	(²) 18,822	367 21,452	88 101,673
61 62	Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans	10,991 2,750	2,519 4,457	10,687 3,589	9,713 3,120	14,237	24,403 17,110	12,235 3,609
63 64	Net loss, noncapital assets	2,626 291,952	74 151,783	685 263,680	1,003 233,312	1,408 303,129	1,758 285,317	68 523,124
65	Total receipts less total deductions	-16,689	13,419	36,389	45,153	42,842	160,905	9,215
66 67	Constructive taxable income from related foreign corporations  Net income (less deficit) (65 plus 66 minus 38)	-17,174	13,185	202 35,950	550 45,403	5,369 47,915	1,838 160,890	4,541 6,972
68 69	Net income Deficit	57,695 74,869	42,417 29,232	67,712 31,762	88,158 42,755	67,518 19,603	180,447 19,557	159,582 152,610
70	Statutory special deductions, total	5,806	5,542	6,550	9,316	5,187	19,814	3,303
71	Net operating loss carryover	4,724 1,082	5,465 62	5,554 762	7,338 1,977	2,208 2,850	15,230 4,506	417 2,459
73 74	Deduction for dividends paid on certain public utility stock		15	234	ī	129	78	427
75 76	Income subject to tax	52,454 23,803	36,902 17,676	61 <b>,</b> 490 29 <b>,</b> 145	79,314	62,674	161,459 83,650	156,883 82,652
77 78	Surcharge Additional tax for tax preferences	2,027	1,438	2,516 58	3,552 6	2,789	7,457	7,465
79 80	Investment credit	1,642 -39,335	1,043 -3,448	1,625 8,430	1,732 7,327	3,359 19,895	7,022 84,262	2,992 -72,688
81 82	Net income after tax. Distributions to stockholders: Cash and property except own stock.	35,534 9,607	25,787 6,111	40,226 17,943	50,089 17,139	39,512	103,819	79,926
83	Corporation's own stock.  * Estimate is not shown separately because of high sampling variability. However	3,136	1,889	8,786	2,394	5,439 5,395	45,139 2,242	45,004 8,563

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*Includes "Nature of business not allocable" which is not shown separately.

\*Less than \$500 per returm.

\*NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

CONSOLIDATED RETURNS WITH NET INCOME

# Table 21. -BALANCE SHEETS AND INCOME STATEMENTS, BY INDUSTRIAL DIVISION

[Money amounts in thousands of dollars]

=	[Money amounts in thousands of dollars]  Industrial division											
i		Total				Indus cr.16	ii diviaion					
	Item	consolidated returns with net income <sup>1</sup>	Agriculture, forestry, and fishery	Mining	Contract construc- tion	Manufac- turing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
1 2	Number of consolidated returns, with net income Number of subsidiaries	11,541 57,511	86 369	223 874	663 1,839	3,605 21,478	780 4,900	2,748 11,728	2,339 11,930	1,096 4,388		
3	Total asseta	864,322,987	1,644,238	10,950,918	5,440,903	334,739,217	168,005,910	30,854,434	301,964,798	10,706,030		
5	Cash Notes and accounts receivable Less: Allowance for bad debts	62,649,614 230,585,111 4,854,064	61,357 84,465 1,790	466,176 1,741,519 6,868	364,343 1,555,815 8,103	9,635,849 75,794,561 1,150,490	2,272,289 7,179,392 70,777	1,687,210 8,469,794 197,692	47,560,991 133,868,763 3,371,123	601,369 1,882,088 47,198		
7	Inventories.  Investments in Government obligations: United States	63,613,678	151,938	696,629	432,786	49,905,060	4,236,401 1,713,177	6,960,268	715,458	515,039 76,461		
9 10 11 12	State and local. Other current assets. Loans to stockholders. Mortgage and real estate loans.	26,662,283 23,983,815 478,502 23,684,019	88 205,314 1,324 449	47,115 254,028 1,656 66,132	49,389 515,336 9,497 58,052	1,656,076 8,582,088 156,581 776,366	46,160 4,151,620 23,709 24,840	54,563 955,151 62,770 250,797	24,599,969 8,748,925 179,434 22,441,372	208,923 571,353 43,531 66,011		
13 14 15	Other investments	111,660,938 407,531,168	236,379 517,960 112,491	2,104,338 7,406,412 3,556,812	616,793 2,135,727 881,606	54,608,785 196,692,479 96,323,181	13,984,395 173,594,451 43,487,791	3,507,865 10,678,511 4,202,646	34,708,305 10,622,767 2,424,407	1,893,990 5,870,517 2,052,722		
16 17	Depletable assets	11,102,401 4,031,736	4,485 1,806	1,622,091 714,347	132,575	8,712,816 3,050,084	210,199 82,499	177,273 47,810	230,384	12,578 506 484,067		
18 19 20 21	Lend.  Intangible assets (amortizable)  Leas: Accumulated amortization.  Other assets.	10,285,970 8,684,828 4,282,738 24,890,440	64,420 503 200 423,623	202,460 364,582 104,602 293,899	292,477 12,979 2,871 170,359	5,904,677 7,796,540 4,037,849 14,110,347	1,000,080 178,940 50,618 3,081,942	873,270 151,261 31,593 1,379,829	1,464,163 121,762 36,094 4,887,267	58,017 18,870 541,382		
22	Total liabilities	864,322,987	1,644,238	10,950,918	5,440,903	334,739,217	168,005,910	30,854,434	301,964,798			
23 24 25	Accounts payable	46,592,349 54,123,846 246,425,323	34,575 158,918 132,671	784,730 476,133 1,224,042	1,008,438 482,898 553,414	28,934,535 26,553,904 23,455,371	4,153,781 6,693,450 9,938,953	4,601,110 4,107,549 2,494,991	6,092,946 14,858,683 207,488,990	979,129 787,258 1,134,619		
26 27 28	Loans from stockholders.  Mortgages, notes, and bonds payable in one year or more Other liabilities.	4,696,243 148,169,896 45,774,018	16,381 410,718 145,213	83,068 1,548,762 444,674	26,141 1,095,005 548,747	668,720 58,416,913 18,423,540	267,349 63,745,463 6,008,851	168,775 6,001,739 1,535,968	3,356,665 13,826,011 17,923,526	109,144 3,123,417 743,499		
29 30	Capital stock	79,291,252 73,739,840 5,159,235	91,140 437,818	752,271 1,640,752	316,647 423,260	34,894,728 39,683,880	31,823,102 13,521,035 1,010,565	2,657,566 2,365,339 182,168	7,976,351 14,401,872 2,231,527	778,216 1,265,852 25,449		
31 32 33	Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock	163,563,625 3,212,640	219,174 2,516	23,903 4,048,732 76,149	24,534 996,754 34,935	1,660,943 104,285,331 2,238,648	31,062,192	6,939,730 200,501	14,132,203	1,876,470		
34 35	Total receipta  Business receipta Interest on Government obligations:	540,986,907 505,680,474	2,148,184 2,089,250	7,944,361 7,587,983	8,352,970 7,966,010	350,610,725 336,513,284		56,822,777 55,034,906	35,388,974 19,336,661	9,481,910 8,913,718		
36 37 38	Interest on Government Colligations: United States State and local Other interest	1,316,505 1,073,340 13,845,342	337 943 9,849	5,204 4,106 45,146	1,624 1,346 71,088	364,524 88,683 2,315,973	17,951	11,772 3,842 305,027	880,110 946,328 10,594,403	5,689 10,141 91,463		
39 40	Renta Royaltiea	3,325,679 1,287,494	8,013 1,851	27,524 24,517	108,076 5,669	1,379,423	583,685	281,660 20,304	809,835 100,359	127,463 34,796		
41	Net short-term capital gain reduced by net long-term capital loss.  Net long-term capital gain reduced by net short-term capital	84,044	112	1,515	1,338	48,709	14,457	6,480	8,777	2,656		
43	loss	3,077,684 1,144,064 1,676,950	18,293 2,418 3,103	49,600 15,972 58,899	49,887 22,056 9,248	1,815,412 233,528 872,201	54,090	97,156 15,161 25,215	648,909 783,262 566,827	65,354 17,577 14,311		
44 45 46	Net gain, noncapital assets. Dividends, domestic corporations. Dividends, foreign corporations. Other receipts.	2,389,993 6,085,338	2,691	64,484 59,411	7,734 108,894	2,107,349 3,829,120	32,768	138,751 882,503	24,108 689,395	12,108 186,634		
47 48	Total deductions	500,686,396 334,858,199	2,085,369 1,461,221	6,437,546 4,213,333	8,031,219 6,644,247	325,775,049 228,980,614	37,986,932	41,138,705	32,119,530 9,062,521	8,795,166 5,326,152		
49 50 51	Compensation of officers	2,788,592 6,026,765 1.716.566	5,332 27,065 2,429	36,081 55,073 4,150	86,371 46,756 6,988	1,202,392 5,206,956 670,743	228,938	283,365 232,074 154,946	767,219 115,046 670,720	164,184 114,857 31,189		
52 53 54	Rent paid on business property	6,421,105 19,344,311 17,958,013	46,376 29,139	34,842 160,865 108,298	69,880 128,913 123,810	3,318,214 11,961,650 5,723,046	1,201,000 4,790,808	905,934 943,973 858,980	560,646 1,011,223 7,182,973	284,186 317,542 248,692		
55 56	Contributions or gifts	517,870 181,054	490 74	4,795 896	4,292 1,155	364,778 64,520	67,988 7,710	23,349 4,785	44,299 97,164	7,867 4,734		
57 58 59	Depreciation. Depletion Advertiging	4,960,872	686 13,544	402,548 735,589 9,246	171,330 13,284 19,229	3,886,311 5,065,287	162,263 305,543	696,466 97,666 862,505	837,919 64,617 280,432	524,828 456 131,353		
60 61 62 63	Pension, profit sharing, stock bonus, annuity plans Other employee benefit plans. Net loss, noncapital assets. Other deductions.	5,243,849	5,487 12,446	45,087 42,495 901 583,347	37,335 20,616 8,064 648,949	3,359,678 2,610,389 48,113 41,041,175	1,253,761 479,099 7,688	149,788 76,538 4,940 8,745,753	313,564 93,500 247,578 10,770,109	79,099 30,063 4,249 1,525,715		
64	Total receipts less total deductions	40,300,511 879,302	62,815 1.168	1,506,815 15.037	321,751 3,967	24,835,676 813,218	7,972,952	1,643,010 15,071	3,269,444 11,049	686,744 7,695		
66 67	Net income (64 plus 65 minus 37)	40,106,473	63,040	1,517,746	324,372 52,927	25,560,211 1,249,712	7,967,098 178,965	1,654,239 163,437	2,334,165 680,762 177,876	684,298 59,819 46,950		
68 69 70	Net operating loss carryover. Dividends received deduction. Deduction for dividends paid on certain public utility stock	757,131 1,444,982 12,241	2,640	50,050	-	255,036 740,110	108,703 12,241	141,454 21,376	502,267	11,985		
71 72	Western Hemisphere Trade Corporation deduction	280,264 37,724,905	50,971	1,421,594	271,468	254,566 24,353,533	7,792,022	1,492,365	1,715,972	884 625,718		
73 74 75	Income tax, total. Surcharge Additional tax for tax preferences.	19,228,615 1,732,174 1,159	2,066	67,128 446	11,440		366,633 5	753,418 65,823 44	793,530 71,399 94	313,053 27,624 60		
76 77	Investment credit	1,189,917 22,067,775	770	20,224	8,740 202,000	608,936 13,742,587		28,319 929,140	53,392 1,594,027	19,684 390,929		
78 79	Cash and property except own stock	17,032,006 1,143,234				10,254,624 829,122		380,710 67,855	1,281,211 123,133	119,719 30,569		

1Includes "Nature of business not allocable" which is not shown separately.
NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 22.—SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, INCOME SUBJECT TO TAX, TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION

[Money amounts in thousands of dollars]

[Money amounts in thousands of dollars]												
	Total active					Size	of total as	gets				
Industrial division, item	Small Business Corporation returns	Zero assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	under	\$5,000,000 under \$10,000,000	under	\$25,000,000 under \$50,000,000	\$50,000,000 or more
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns: With and without net income. With net income. With income tax.	233,806 151,438 164	4,798 1,432	108,208 61,328 (*)	44,208 29,781 (*)	44,932 33,961 (*)	19,614 15,172 -	7,553 6,172 (*)	4,352 3,473 8	51 39 -	26 20 -	3 3 -	1 1 -
Total assets	31,946,137 7,089,461 6,470,248	-	2,091,282 370,729 353,247	3,163,114 642,095 612,881	7,100,199 1,617,049 1,457,440	6,697,109 1,517,909 1,509,420	1,057,374 1,023,757	6,397,524 1,660,536 1,332,134	349,524 79,013 79,570	333,316 75,097 41,248	32,746 494	613,285 36,913 60,057
current assets	5,061,453 1,968,809	-	417,275 123,728	517,512 173,901	1,090,052 466,528	1,049,644 365,677	753,409 318,709	895,515 426,397	48,244 24,778	56,351 44,687	6,461 9,721	226,990 14,683
Depreciable assets.  Less: Accumulated depreciation.  Other capital assets less reserves <sup>3</sup> Accounts and notes payable <sup>4</sup> Other current liabilities.	14,320,887 6,687,098 2,473,517 9,838,187 1,670,702	-	1,350,580 736,726 88,853 584,666 162,607	1,763,725 881,896 182,508 890,175 166,835	3,215,324 1,525,834 523,021 2,022,352 379,912	3,057,547 1,461,689 439,866 2,104,201 345,643	2,191,404 962,594 562,515 1,631,314 217,268	2,301,506 946,112 493,033 2,340,242 338,117	117,322 43,607 27,465 112,827 27,329	92,132 32,748 29,609 112,074 22,157	6,991 21,639	203,998 88,901 105,008 20,181 9,798
Mortgages, notes, and bonds payable in one year or more  Net worth	4,968,755 12,262,317 73,235,482 71,450,316	168,037 149,465	246,638 658,898 8,635,986 8,444,834	444,009 1,242,956 8,458,288 8,299,151	986,345 3,042,560 17,151,868 16,776,830	998,196 2,623,631 16,471,788 16,132,318	7,903,552	1,992,799 12,935,837 12,610,119	94,233 70,199 480,299 457,269	63,464 93,479 371,956 332,474	51,699 38,482	22,511 556,163 337,600 313,442
net short-term capital loss	297,242	3,590	31,611	26,304	51,032	59,704	28,817	64,888	5,814	22,305		-
Cost of sales and operations	51,763,576 1,367,385 634,201 1,237,260 427,596	112,206 10,579 5,838 4,465 273	4,949,581 206,981 39,414 149,209 77,575	5,378,985 191,295 55,883 168,045 39,605	11,826,462 314,844 119,246 288,834 97,078	12,450,054 265,715 145,188 252,808 78,549	6,005,453 167,206 114,572 168,217 51,296	10,189,974 185,066 138,822 176,620 69,149	377,828 7,585 7,463 8,947 2,029	260,891 3,907 5,972 7,057 1,828	1,262 515 872	188,050 12,945 1,288 12,186 10,027
Net income (less deficit)  Net income  Deficit Income subject to tax	2,247,184 3,030,406 783,222 12,145	-12,720 14,595 27,315	140,988 368,962 227,974 (*)	244,819 373,173 128,354 (*)	563,816 694,108 130,292 (*)	489,913 599,827 109,914 -	307,001 383,621 76,620 (*)	444,014 518,895 74,881 998	20,969 24,879 3,910	40,703 44,665 3,962 -	6,871	810 810 - -
Income tax, total	3,298 258	-	(*) (*)	(*) (*)	(*) (*)	-	(*) (*)	277 23	_	-	-	
Credit for U. S. tax paid on nonhighway gas and lubricating oil	1,068	(5)	49	157	196	262	198	170	11	12	2	11
Distributions to stockholders except in own stock	1,621,024	15,147	173,812	188,048	329,979	403,821	147,963	307,901	19,479	29,790	5,084	-
AGRICULTURE, FORESTRY, AND FISHERY												
Number of returns: With and without net income With net income With lncome tax	9,329 5,126	(*) (*)	2,704 1,481 -	1,990 1,071	2,348 1,330	1,023 563 -	765 409		2 1 -		:	- - -
Total assets	1,872,300 120,588 147,183	=	52,948 5,664 3,012	149,711 15,094 8,661	390,680 25,517 19,876	338,263 14,572 25,545		410,440 29,645 40,998	1,680		=	- -
current assets Other investments and loans2	95,152 175,882	-	5,663 2,928	18,158 14,881	12,842 25,880	19,992 50,682	18,634 46,786	19,500 33,581	363 1,144	-	-	-
Depreciable assets. Less: Accumulated depreciation Other capital assets less reserves. Accounts and notes payable <sup>4</sup> . Other current liabilities.	1,165,605 498,884 595,083 482,303 38,414	=	49,258 24,904 10,387 12,059 3,460	117,207 50,230 20,205 35,156 1,778	250,278 98,205 143,112 88,459 10,648	248,765 111,146 85,344 112,269 9,302	116,842 189,591 106,811	229,757 95,022 142,170 118,413 6,703	9,136	-	- - - -	- - - -
Mortgages, notes, and bonds payable in one year or more	1,425,075	(*) (*)	10,163 20,748 138,146 128,767	41,022 48,111 171,602 154,519	79,197 168,444 303,557 290,061	97,042 101,687 259,294 241,582	179,435 312,303	206,296	25,099	-	-	-
Net long-term capital gain reduced by net sbort-term capital loss	42,863	(*)	5,311	6,271	5,014	8,919	7,589	9,656	314	-	-	-
Cost of sales and operations.  Taxes paid.  Interest paid  Depreciation  Employee benefit plans.	97,043	(*) (*) (*) (*) (*)	826,616 3,220 1,558 5,180 128	101,814 4,783 5,023 12,363 127	188,398 9,619 8,992 21,997	154,587 8,651 14,129 19,857 2,071	10,947 13,883 20,719	5,645 11,977	715 557	=	-	:
Net income (less deficit)  Net income.  Deficit.  Income subject to tax	11,272 96,842 85,570	(*) (*) (*)	4,358 9,566 5,208	2,370 14,817 12,447	11,401 25,262 13,861	-9,358 6,778 16,136	3,892 17,445 13,553		320 459 139	-	-	=
Income tax, total	639	- -	40 -	71	153	- 124	145		7† - -	-	-	:
own stock	37,607	(*)	770	5,807	8,899	225	5,069	9,962	620	-	-	

# Corporation Returns/1969

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120S

Table 22.—SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, INCOME SUBJECT TO TAX, TAX, AND DISTRIBUTIONS TO STOCKHOLOERS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

(Money amounts in thousands of dollars)

Money amounts in thousands of dollars;  Total  Size of total essets												
	active Small						e of total a		4	420 000 000	40= 000	
Industrial division, item	Business Corporation returns		\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	under	\$5,000,000 under \$10,000,000	under	\$25,000,000 under \$50,000,000	\$50,000,000 or more
MINING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns: With and without net income With net income With income tax	2,181 1,202	(*) - -	1,024 461 -	(*) (*)		765 511		32 24 -	1 1 -	=	1 1 -	=
Total assets Notes and accounts receivable, net Inventories Cash, Government obligations, and other	364,242 90,959 15,892	- - -	19,207 2,548 122	(*) (*) (*)		233,236 59,591 13,689		53,380 11,694 877	5,970 6 -	=	30,913 8,357 494	=
current assets	58,675 18,873	-	1,423 1,402	(*) (*)		43,639 5,327		7,568 7,353	266 -	-	2,870 4,115	-
Depreciable assets. Less accumulated depreciation. Other capital assets less reserves <sup>3</sup> . Accounts and notes payable <sup>4</sup> . Other current liabilities.	352,154 207,154 25,234 104,688 9,402		19,837 8,706 1,772 3,590 357	(*) (*) (*) (*)		246,423 145,918 3,719 77,060 5,157		48,852 28,818 4,889 13,012 2,050	1,664 232 4,266 18	- - - -	10,705 6,564 10,325 4,596 400	-
Mortgages, notes, and bonds payable in one year or more.  Net worth  Total receipts.  Business receipts  Net long-term capital gain reduced by net short-term capital loss	37,733 171,857 567,590 547,672	(*) (*)	4,648 5,489 90,020 88,205	(*) (*) (*) (*)		16,532 106,362 329,810 319,231		5,203 28,564 65,996 63,374	5,952 3,575 3,373	- - - -	7,833 16,116 25,544 21,846	=
Cost of sales and operations.  Taxes paid. Interest paid. Depreciation. Employee benefit plans.	16,981 7,612 32,844	(*) (*) -	60,498 2,272 538 2,869 1,860	(*) (*) (*) (*)		187,418 9,431 5,370 21,924 2,871		38,599 1,976 879 4,591 647	344	- - - -	17,623 869 426 593 137	_
Net income (less deficit) Net income Deficit. Income subject to tax.	27,713 34,011 6,298	(*)	3,325 6,134 2,809	(*) (*) (*)		14,557 17,422 2,865		3,691 4,006 315 -		-	4,055 4,055 - -	-
Income tax, total. Surcharge. Credit for U.S. tax paid on nonhighway gas and lubricating oil. Distributions to stockholders except in own stock.	109	-	- 4 2,156	- - (*)		- 87 15,035		- 16 2,210		-	2,500	
CONTRACT CONSTRUCTION	22,002		2,170	(**/		-7,037		-,-20			-,,,,,	
Number of returns: With and without net income With net income With income tax	21,355 14,716	461 (*)	10,470 6,332	3,583 2,920	3,942 3,123	1,239 882		810 766 -	14 12 -		-	-
Total assets  Notes and accounts receivable, net  Inventories.	3,434,635 1,173,365 497,161	-	220,038 63,385 22,867	256,978 74,971 31,369	617,232 231,216 85,404	434,576 129,781 40,674	168,576	476,171	17,964	11,301		-
Cash, Government obligations, and other current assets Other investments and loans <sup>2</sup>	606,186 163,242	-	46,878 17,618	59,159 12,226	119,037 36,393	91,113 13,676		169,392 41,268				-
Depreciable assets  Less: Accumulated depreciation.  Other capital assets less reserves <sup>3</sup> .  Accounts and notes payable <sup>4</sup> .  Other current liabilities	1,454,583 743,001 146,887 1,231,789 286,938	- - - -	133,951 76,118 4,690 73,283 18,497	130,414 64,407 6,820 83,901 13,306	251,192 129,960 17,499 238,513 45,9 <b>1</b> 2	203,187 99,038 25,089 125,548 48,601	136,418 23,512 196,676	393,128 214,021 53,135 473,448 105,671	7,259 5,139 23,358	15,780 11,003 17,062	-	-
Mortgages, notes, and bonds payable in one year or more	451,369 971,590	14,243 14,144		18,267 118,505 850,831 838,960	44,931 227,754 1,881,492 1,866,588	69,503 93,742 1,028,248 1,023,756	155,484 1,141,030	134,480 280,535 2,783,794 2,762,457	13,886 106,973	10,080 44,512	-	- - -
ahort-term capital losa	11,112	-	1,193	2,825	137	1,212	1,435	1,880	42	2,388	-	-
Cost of sales and operations.  Taxes paid. Interest pald Depreciation. Employee benefit plans.	177,722 54,764 160,541	8,830 281 118 198	816,111 27,305 3,644 15,979 5,081	604,342 21,299 4,586 14,887 6,442	36,715 6,752 30,027	832,556 25,747 10,727 22,751 5,576	24,090 16,539 35,690	40,394 10,563 37,032	1,173 312 1,074	718 1,523 2,903	-	-
Net income (less deficit)	271,222 352,375 81,153	1,524 (*)	24,942 48,439	41,825 48,059 6,234	70,015	22,686 28,733 6,047	42,752	104,692	3,901	3,111	.  -	-
Income tax, total. Surcharge. Credit for U.S. tax paid on nonhighway gas and lubricating oil.		-	-	-	24	:	-	25	3	10		-
Distributions to stockholders except in own stock	174,827	1,145	30,426	<b>1</b> 6,051	35,605	29,561	823	56,826	2,966	1,424		-

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120S

Table 22.—SELECTEO BALANCE SHEET AND INCOME STATEMENT ITEMS, INCOME SUBJECT TO TAX, TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

[Money amounts in thousands of dollars]

Total Size of total assets												
	active			455 555	A1 00 000				d= 000 000	410 000 000	tor 000 000	
Industrial division, item	Small Business Corporation	Zero assets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	under	under	under	\$10,000,000 under .\$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 or more
	returns (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING  Number of returns:  With and without net income	25,128 17,066 2	(*)	10,257 5,310	4,237 3,166	5,264 4,139	3,279 2,718	1,286 1,131	63 <sup>1</sup> 4 536 2	8 8	5 5 -	1	1 1 -
Total assets  Notes and accounts receivable, net  Inventories Cash, Government obligations, and other	5,192,108 1,292,234 1,057,954	=	221,038 53,517 32,536	314,928 90,758 57,888	839,626 241,830 135,153	1,173,068 296,000 265,143	888,757 261,007 224,028	990,182 257,791 260,174	54,682 14,127 11,058	67,091 17,013 11,917	29,451 23,278	613,285 36,913 60,057
current assets	878,634 289,340	1	36,616 12,501	50,795 13,282	104,840 55,234	173,302 65,087	130,374 56,017	130,661 61,925	6,607 4,402	15,286 4,941	3,163 1,268	226,990 14,683
Depreciable assets Less: Accumulated depreciation Other capital assets less reserves <sup>3</sup> Accounts and notes payable <sup>4</sup> Other current liabilities	2,582,189 1,333,435 228,312 1,350,325 289,212	:	177,424 105,901 5,716 67,160 20,601	194,267 106,051 4,175 89,057 21,812	533,801 282,390 18,175 225,733- 50,149	674,589 372,512 28,666 354,346 73,580	349,301 175,219 28,407 248,570 50,424	411,505 180,356 21,456 323,972 47,603	19,386 11,340 4,443 9,658 5,290	16,809 10,390 11,309 10,673 9,955	1,109 375 957 975	203,998 88,901 105,008 20,181 9,798
Mortgages, notes, and bonds payable in one year or more Net worth Total receipts Business receipts Net long-term capital gain reduced by	461,538 2,704,757 11,082,003 10,927,972	(*) (*)	28,251 57,259 833,510 829,562	22.009 138,308 904,575 898,992	103,816 387,612 2,005,649 1,982,597	76,496 577,429 2,871,794 2,851,795	86,879 445,336 1,790,028 1,768,300	2,112,543	7,288 29,605 84,379 79,952	37,764 123,775 101,268	1,397 27,079 11,871 9,016	22,511 556,163 337,600 313,442
net short-term capital loss	46,614 7,730,293	(*)	953 554,886	2,108 610,936	4,563 1,291,568	4,290	2,340	1,568,597	3,378 58,694	17,191 66,356		188,050
Taxes paid Interest paid Depreciation Employee benefit plans	246,199 66,483 215,994 112,331	(*) (*) (*) (*)	24,330 3,670 16,877 6,523	22,334 4,498 18,680 5,127	49,632 11,271 47,222 19,393	61,755 15,562 58,847 29,560	37,679 11,658 24,749 20,262	17,052 33,912		1,215 234 1,049 835	330 89 262 50	12,945 1,288 12,186 10,027
Net income (less deficit) Net income Deficit Income subject to tax	475,465 572,454 96,989 651	(*) (*) -	-5,035 27,022 32,057	27,940 45,138 17,198	93,799 110,479 16,680	130,162 144,200 14,038	84,920 94,478 9,558	106,209	10,430 10,430 - -	29,127 29,127 - -	2,791 2,791 -	810 810 -
Income tax, total Surcharge Credit for U.S. tax paid on nonhighway gas and lubricating oil	179 16 46	:	-	-	- - 5	- - 13	1	179 16 12	2	2	-	11 -
Distributions to stockholders except in own stock	306,342	-	9,315	16,629	51,148	105,045	35,934	62,390	8,284	15,013	2,584	-
TRANSPORTATION, COMMUNICATION, ELECTRIC,												
GAS, AND SANTTARY SERVICES  Number of returns:  With and without net income  With net income  With income tax	9,157 5,458 (*)	(*)	4,034 2,146 -	2,556 1,637	1,432 920	816 562 -	(*) (*) (*)	111 37 -	2 2	1 1	:	:
Total assets Notes and accounts receivable, net Inventories	1,034,381 185,156 23,873	-	85,096 14,285 3,331	172,709 24,549 1,651	225,282 47,509 6,521	274,353 42,758 494	(*) (*) (*)	169,126 45,099 8,185	2,678	10,573 1,093		-
Cash, Government obligations, and other current assets. Other investments and loans 2	183,428 49,658	Ξ	14,645 2,279	26,213 6,357	22,637 19,893	49,897 5,910	(*)	33,728 5,950		431 8,763		-
Depreciable assets Less: Accumulated depreciation Other capital assets less reserves <sup>3</sup> Accounts and notes payable <sup>4</sup> Other current liabilities		-	80,234 40,158 1,376 16,845 4,033	184,376 92,676 4,330 36,371 5,038	207,745 93,549 7,447 51,950 6,208	237,976 101,704 13,263 76,030 13,068	(*)	94,659 42,709 8,892 34,390 11,938	6,535 1,489 3,172	463 236 27 125 831	-	-
Mortgages, notes, and bonds payable in one year or more Net worth Total receipts Business receipts Net long-term capital gain reduced by	1,819,101	(*)	14,726 30,527 294,325 291,537	35,289 71,273 367,277 362,519	77,763 283,850	65,107 106,011 488,722 481,874	(*)	31,085 78,850 198,062 194,330	5,767 23,104 22,226	1,049 8,568 5,782 2,818	=	- - - -
net short-term capital loss			1,170	110		1,844		534		2,449		-
Cost of sales and operations	74,293 22,553 91,937	(*) (*) (*)	188,951 8,184 1,613 8,884 716	207,340 15,754 3,632 22,678 1,596	13,240 5,036 18,594	290,855 19,751 6,980 26,401 2,307	(*)	147,578 8,565 2,422 8,715 2,286	872 212 852	1,175 39 13 <sup>1</sup> 160	-	
Net income (less deficit)  Net income  Deficit  Income subject to tax	104,732	(*) (*) (*)	1,503 11,712 10,209	12,858 21,070 8,212	10,101	28,814	(*)	3,387 7,754 4,367	1,228	3,036 3,036		- - -
Income tax, total Surcharge Credit for U. S. tax paid on nonhighway gas and lubricating oil	(*)	=	(5)	- 60	-	:	(*) (*) (*)	- 4	- 2		-	:
Distributions to stockholders except in own stock	43,116	-	4,667	11,063	2,899	13,257	(*)	6,729	433	1,985	-	-

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120S

Table 22.—SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, INCOME SUBJECT TO TAX, TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

[Money amounts in thousands of dollars]

			Lwor	ley amounts	in thousands	of dollars						
	Total					S:	ize of total	L aasete				
Industrial division, item	active Small Business Corporation returns	Zero assete	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	under	under	\$5,000,000 under \$10,000,000	under	\$25,000,000 under \$50,000,000	\$50,000,000 or more
WHOLESALE AND RETAIL TRADE	(i)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns: With and without net income With net income With income tax	92,525 63,946 (*)	1,580 663	37,718 21,399	19,793 13,780 (*)	20,491 16,668 (*)	8,866 7,588	2,423 2,369	1,638 1,466 (*)	9 8	5 5	-	=
Total assets.  Notee and accounts receivable, net Inventories Cash, Government obligations, and other	12,396,560 2,977,497 4,612,919	Ē	842,613 127,452 271,958	1,421,450 276,990 488,704	3,244,012 730,661 1,186,138	2,988,740 780,280 1,154,040	1,573,404 411,901 649,293	2,206,921 604,204 820,677	58,494 21,868 19,561	60,926 24,141 22,548	-	:
Other investments and loans <sup>2</sup>	1,466,279 546,849	Ξ.	144,375 33,154	196,741 50,688	421,572 130,796	328,440 92,267	168,682 80,023	193,182 152,156	6,496 4,001	6,791 3,764	-	:
Depreciable assets Lesst Accumulated depreciation Other capital assets less reserves Accounts and notes payable Other current liabilities	4,202,668 2,120,986 350,472 4,184,532 577,966	1	423,208 226,588 18,054 254,883 54,936	626,106 322,654 37,386 428,406 77,274	1,153,119 574,603 94,847 937,198 167,471	981,586 521,449 80,366 1,056,935 143,220	424,874 221,843 50,446 557,877 54,795	578,503 247,046 68,445 872,915 78,083	10,256 4,887 395 42,146 1,278	5,016 1,916 533 3 <sup>4</sup> ,172 909	-	- - - - -
Mortgages, notes, and bonds payable in one year or more	1,252,772 5,328,030 41,196,613 40,654,541	111,697 108,691	92,388 262,481 3,738,811 3,679,187	145,298 593,173 4,832,127 4,784,853	327,481 1,542,792 10,561,265 10,427,481		3,832,043		6,198 5,612 201,236 200,145	758 24,340 122,128 120,557	• • •	:
net short-term capital loss  Cost of cales and operations  Taxes paid  Interest paid  Depreciation  Employee benefit plans	65,809 31,138,155 531,189 221,957 364,786 118,332	2,052 87,763 2,065 562 1,500	9,222 2,315,169 77,185 15,488 47,842 10,538	7,685 3,273,058 84,661 20,098 58,313 10,796	6,586 7,780,298 136,823 49,969 104,041 30,200	1,152 8,668,114 107,154 56,789 77,641 28,987	3,134 3,062,333 51,100 22,558 31,030 14,645	35,478 5,668,490 70,824 53,191 41,912 22,489	1,303	197 103,175 620 1,285 1,204 262	-	
Net income (less deficit) Net income Deficit Income subject to tax	917,668 1,126,168 208,500 (*)	-1,194 2,834 4,028	41,841 110,689 68,848	105,693 155,483 49,790 (*)	259,051 299,919 40,868 (*)	200,214 228,845 28,631	105,464 111,289	196,185 206,593 10,408 (*)	3,932 4,034	6,482 6,482 -		:
Income tax, total Surcharge Credit for U. S. tax paid on nonhighway gas and lubricating oil Distributions to stockholders except in	(*)	(5)	-	(*) (*)	(*) (*)	83	10	(*)	(5)	-	-	: 
own stock	596,688	2,754	44,809	79,728	149,187	121,986	60,628	127,395	3,002	7,199	-	
FINANCE, INSURANCE, AND REAL ESTATE Number of returns: With and without net income With net income With income tax	28,606 17,071 (*)	920 (*)	12,452 7,349 (*)	5,412 3,272 -	6,031 3,838 (*)	2,195 1,226	1,02 <sup>1</sup> 4 767	560 352 (*)		5 3	1	=
Total assets Notes and accounts receivable, net Inventories Cash, Government obligations, and other	4,049,917 797,196 23,548	-	210,683 45,178 102	379,629 68,269 67	937,537 190,749 5,437	751,123 147,534 15,717	695,073 127,299 -	926,051 183,417 2,225	44,534 19,761 -	73,570 13,878 -	31,717 1,111	-
Current assets	1,290,657 465,900	-	59,279 24,788	85,240 53,855	251,087 131,409	299,242 96,409	269,840 26,752	298, <b>13</b> 3 106,087	6,447 5,494	20,961 16,768	428 4,338	-
Depreciable assets	700,261 186,851 767,079 1,552,503 238,818	:	61,501 25,382 34,147 58,270 15,841	92,124 33,462 84,920 100,035 15,524	180,841 57,254 185,703 293,296 61,643	76,298 12,512 122,794 240,696 31,545	176,838 389,482	159,359 40,156 143,345 396,951 68,537	2,326	15,523 3,782 5,874 41,304 6,847	15,535 52 10,357 14,584 636	:
Mortgages, notes, and bonds payable in one year or more.  Net worth	788,234 961,407 2,231,634 1,592,735	- 14,784 565	21,483 79,462 408,511 346,839	81,541 123,262 338,164 292,294	191,340 274,181 541,995 420,238	167,016 203,439 358,155 219,403	110,692 314,531	191,274 152,520 188,425 75,574	1,593 15,223	16,576 7,754 50,779 43,270	8,504 1,067	: - -
net short-term capital loss	73,184	1,025	6,812	5,499	12,593	41,913	1,196	3,214	852	80	-	-
Cost of sales and operations	454,308 68,965 98,554 43,966 30,442	436 983 2,630 1,700	62,031 10,348 5,072 6,308 8,216	68,583 11,024 7,354 6,502 4,797	109,071 16,221 18,480 12,986 4,430	54,673 12,790 21,124 5,249 4,356	9,039 15,921	15,314 7,253 24,554 5,385 2,378	1,254	40,193 767 2,165 1,118 104	63	=
Net income (less deficit)  Net income  Deficit  Income subject to tax	225,624 324,463 98,839 (*)	-4,191 (*) 7,795	22,048 44,197 22,149 (*)	12,983 29,823 16,840	39,286 55,635 16,349 (*)	86,706 99,743	39,256 44,704 5,448	26,692 41,108	3;645 3,895	-826 1,729 2,555	25	:
Income tax, total Surcharge Credit for U. S. tax paid on nonhighway gas and lubricating oil Distributions to etockholders except in	(*) (*)	:	(*)	-	(*)	:	:	(*)	(5)	:	-	-
own stock	188,960	4,919	21,472	22,518	23,321	86,721	5,465	20,131	3,109	1,304	-	-

Table 22.—SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, INCOME SUBJECT TO TAX, TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

[Money amounts in thousands of dollars]

			(1021	ey amounto								
	Total active					8:	ize of total	L assets				
Industrial division, item	Small Business Corporation returns	Zero asaets	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	under	under	under	\$10,000,000 under \$25,000,000	under	\$50,000,000 or more
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns: With and without net income With net income With income tax	45,308 26,792 -	1,324 (*)	29,448 16,851 -	6,278 3,730	5,017 3,689	1,941 1,431 -	1,020 765	269 120 -		3 1	- - -	- - -
Total assets  Notes and accounts receivable, net  Invantories  Cash, Government obligations, and other	3,590,857 446,797 90,206	- -	439,580 58,694 19,319	442,361 79,285 23,831	779,291 139,214 18,026	648,813 78,538 6,046	32,198	475,083 50,268 7,697	53,291 929 160	35,660 7,671 131	:	:
current assets	480,540 258,221	-	108,353 29,058	78,293 21,885	141,912 65,854	62,950 37,393		41,496 17,284	1,572 7,147		=	:
Depreciable assets Less: Accumulated depreciation Other capital assets less reserves Accounts and notes payable Other current liabilities	2,984,870 1,192,990 322,619 691,521 176,501	-	405,167 228,969 12,681 98,576 44,881	394,371 195,479 24,409 108,291 30,329	563,103 249,830 55,212 176,755 36,208	552,050 186,207 81,978 109,097 23,873	225,907 92,603 78,124	384,581 97,461 50,515 104,486 16,072		863	- - - -	- - - -
Mortgages, notes, and bonds payable in one year or more Net worth Total receipts Business receipts Net long-term capital gain reduced by	1,196,188 1,102,068 5,876,621 5,693,824	9,236	58,615 131,972 1,992,288 1,946,691	97,066 140,020 917,677 891,982	179,979 317,196 1,441,813 1,383,317	235,968 215,578 605,177 585,959	218,914 467,963 450,979		5,140 20,710 19,504	4,973 24,980 23,412	-	- - -
net short-term capital loss	34,374	Įą žą ją	6,931	1,562	20,237	374	792	3,680	354	-	-	-
Cost of sales and operations	2,895,295 202,249 105,890 230,006 94,507	5,776 510 2,473 728	869,319 54,135 7,831 45,270 44,513	469,325 29,300 10,281 31,904 10,720	759,901 48,274 17,554 47,260 25,929	317,478 25,906 18,639 36,322 5,451	25,418 28,562	219,326 16,308 18,139 28,769 3,014	1,850	548 631	-	:
Net income (less deficit) Net income Deficit Income subject to tax	251,779 419,103 167,324	-5,282 (*) 6,045	48,081 111,203 63,122	40,224 56,613 16,389	91,100 113,808 22,708	31,530 55,540 24,010	50,674	10,010 28,614 18,604		1,180		:
Income tax, total Surcharge Credit for U. S. tax paid on nonhighway gas and lubricating oil	- 36	:	- - 5	- - 15	:	10	:	- 6	-	-	:	:
Distributions to stockholders except in own stock	250,537	74	60,197	35,521	53,046	39,183	36,643	22,143	865	2,865	-	-

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes "Nature of business not allocable" which is not shown separately.

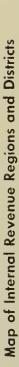
Includes loans to stockholders, mortgage and real estate loans, and "other investments."

Includes depletable assets less accumulated depletion, land, and intangible assets less accumulated amortization.

Includes accounts payable, and mortgages, notes and bonds payable in less than one year.

Sless than \$500 per return.

NOTE: Number of returns may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."



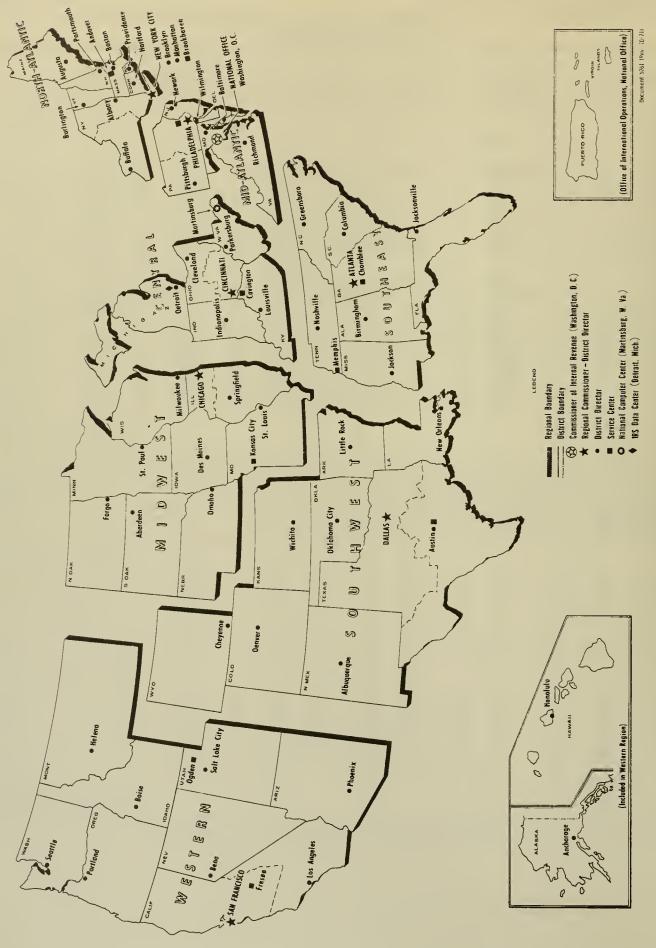


Table 23. -- NUMBER OF RETURNS, NET INCOME, AND TAX, BY INTERNAL REVENUE REGION AND DISTRICT [Money amounts in thousands of dollars]

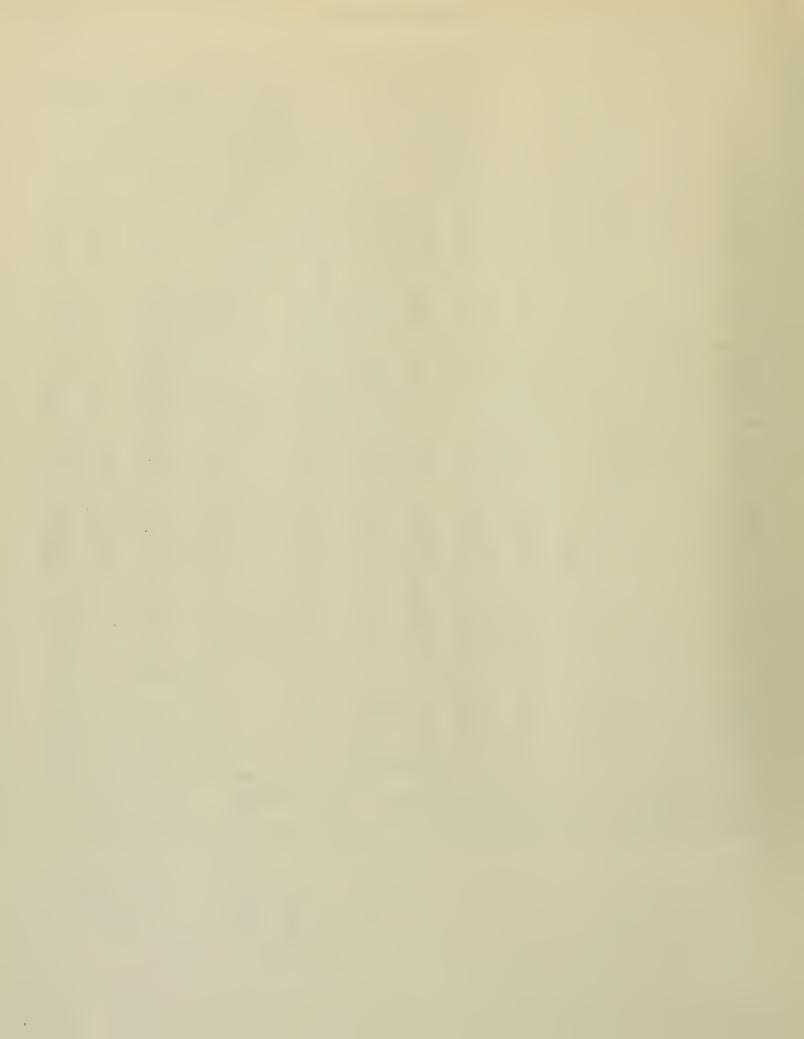
Internal Revenue region and district   Number of returns   Numbe	Total active corporation returns Small Business Corporation Returns, For										11200
Internal Revenue region and clatrict	-		10				a tov	DIMALL DUST.	ness corporat.		
Remitter	Internal Revenue region and district			Mer TIL	cane	Tucom		Unmbon of		Net 11	icome
All regions, total.  1,688,566  2020,018  1,044,976  93,008,342  100,018  1,044,976  93,008,342  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,018  100,0		returns			Amount	Total	tax for tax				Amount
North Atlantic Segion, total		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Albay	All regions, total	1,658,566	80,202,018	1,044,976	93,408,341	39,373,943	3,056	233,372	2,228,268	150,839	3,014,177
Albay	North Atlantic Region, total	409,617	26,586,192	250,311	29,915,491	12,659,803	393	56,368	466,664	37,729	620,127
Bostch	Albany	15,936	740,749	10,219	812,774	378,750	-	2,192	17,278	1,658	36,368
Brooklyn   91,508   839,253   34,036   1,880,082   480,791   41   18,066   47,108   11,809   52,005   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081   1,005,081	AugustaBoston	7,968 66,849	135,850		167,910 3,411,577			1,010 4,143			17,641 69,375
Burtington	Brooklyn	91,508	839,253	54,036	1,280,082	480,791	41	18,066	47,108	11,830	96,376
Bartford	Burlington	4,406	49,943	2,724	71,159	23,895	-	733	10,959	610	34,189 11,289
Portisacouch. 7,344 97,741 4,395 111,352 86,537 36 836 1,104 395 2, Providence. 13,047 311,332 8,089 384,330 159,051 2 851 10,503 658 12, Mid-Atlantic Region, total. 238,087 11,036,980 144,345 12,863,500 5,518,940 243 29,000 244,896 18,271 322, Mid-Atlantic Region, total. 238,087 11,036,980 144,345 12,863,500 5,518,940 243 29,000 244,896 18,271 322, Mid-Atlantic Region, total. 29,773 3,771 1,595,024 22,392 2,241,111 1,055,636 17 12,365 24,400 2,424 36, Rewark. 1 2,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,200 12,20	Hartford Manhattan	34,568				766,320 8.740.909					31,140 308,308
Mid-Atlantic Region, total         238,087         11,036,980         144,345         12,863,630         5,518,940         243         29,010         244,896         18,271         322,811         322,811         322,812         32,211         11,036,980         144,345         12,863,630         5,518,940         243         29,010         244,896         18,271         322,842         32,842         32,942         32,21,111         32,000,422         32,21,111         32,000         32,21,111         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,21,118         32,	Portsmouth	7,384	97,741	4,395	141,539	56,537	34	836	1,104	395	2,760 12,681
Baltimore							1				
Newark											322,198 36,730
Fittaburgh	Newark	92,576	3,390,744	55,210	3,910,122	1,683,626	17	12,301	102,391	7,928	129,893
Richanol.   28,448   711,147   16,897   898,106   362,501   27   4,261   56,710   2,454   69, 91   17,116   616   1,501,043   4,643   1,564,110   608,936   41   613   17,136   610   19,	PhiladelphiaPittaburgh.					1,012,326		2,208			48,873 18,240
Southeast Region, total 206,535 5,336,152 132,246 6,582,414 2,660,636 120 30,978 366,184 20,264 462, Atlanta. 30,973 1,041,750 21,347 1,232,202 518,829 27 3,888 59,000 2,678 67, 17,166 338,266 10,104 68,998 187,396 6 2,488 17,095 1,292 28, 28, 20,000 12,678 67, 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657 280,632 1,1657	Richmond	28,418	711,147	16,897	898,106	362,501		4,261	56,710	2,454	69,084 19,378
Atlanta 30,973 1,041,750 21,347 1,232,202 518,829 27 3,888 59,010 2,678 67, Birmingbam 17,366 353,866 10,160 468,298 187,396 6 2,458 17,095 1,292 28, Columbia 15,657 280,632 9,182 386,689 154,320 1 1,716 2,143 784 17, Greensboro 34,810 1,498,059 24,081 1,687,752 743,321 8 4,063 61,379 2,940 69, Jackson 11,000 15,644 6,671 221,338 80,511 - 1,923 14,146 1,181 29, Jackson 12,243 47,608 1,378,273 47,608 1,397 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 13,197 781,840 313,704 56 2,609 39,998 1,803 45,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12,288 12									1		
Birminghem.			1	-		1			1		462,421 67,074
Greensborco.   34,810   1,498,059   24,081   1,687,752   743,321   8   4,063   61,379   2,940   69,	Birmingbam	17,366	358,266	10,160	468,298	187,396	6	2,458	17,095	1,292	28,826
Jackson	Columbia	15,657 34.810	280,632 1.498.059		386,689 1,687,752			1,716 4,063	2,143		17,222 69,561
Nashville		11,000	155,644	6,671	221,338	80,531	- 22	1,923	14,146		22,286
Cincinnati.	Nashville										45,190
Cleveland.	Central Region, total	190,627	13,654,537	127,619	14,924,656	6,967,771	158	30,148	325,219	19,944	418,537
Detroit	Cincinnati	29,043			2,035,144						34,890
Indianapolis 32,319 1,313,003 21,006 1,486,964 628,253 34 9,608 104,164 6,446 127, Louiaville 17,478 645,225 11,852 715,387 308,921 8 2,955 24,822 2,053 34, Parkersburg 10,282 203,383 6,385 240,342 84,039 16 1,284 23,199 784 25, Midwest Region, total 234,321 12,348,923 157,930 13,977,684 5,789,581 277 36,029 418,780 24,180 522, Aberdeen 4,787 64,649 3,449 76,801 25,034 - 1,178 8,585 746 11, Chicago 70,615 5,342,509 47,139 6,032,632 2,631,224 149 11,319 177,151 7,838 205, Fargo 1,4 1,0 43,851 2,762 67,594 265,782 5 3,988 46,068 2,946 53, Fargo 1,4 1,0 43,851 2,762 67,215 19,032 5 927 14,613 741 14, Milwaukee 3,35,603 1,396,324 23,896 1,573,911 702,066 24 3,835 25,004 2,334 39, Omaha 2 12,710 374,438 8,827 421,322 150,950 47 2,844 35,674 2,212 42, St. Louis 43,053 1,829,872 29,700 2,100,519 841,627 12 5,124 60,129 3,476 76, St. Paul 28,716 20,13,128 18,645 2,189,046 783,298 27 4,542 32,461 2,598 41, Abuquerque 5,315 41,679 2,863 86,568 32,961 61 912 -1,282 (*) (*)	Detroit				3,462,983 6,983,836						61,010 134,605
Parkersburg.         10,282         203,383         6,385         240,342         84,039         16         1,284         23,199         784         25,           Midwest Region, total.         234,321         12,348,923         157,930         13,977,684         5,789,581         277         36,029         418,780         24,180         522,           Aberdeen.         4,787         64,649         3,449         76,801         25,034         -         1,178         8,585         746         11,           Chicago.         70,615         5,342,509         47,139         6,032,632         2,631,224         149         11,319         177,151         7,838         205,           Des Moines         19,660         587,065         13,588         675,594         25,782         5         3,988         46,068         29,46         53,           Fargo.         4,101         43,851         2,762         67,215         19,032         5         927         14,613         741         14,           Milwaukee.         35,603         1,396,324         23,961         1,573,911         702,066         24         3,835         25,004         2,354         39,           Omaha.         12,710         <	Indianapolis	32,319	1,313,003	21,006	1,486,964	628,253	34	9,608	104,164	6,446	127,598 34,732
Aberdeen.	Parkersburg										25,702
Chicago.	Midwest Region, total	234,321	12,348,923	157,930	13,977,684	5,789,581	277	36,029	418,780	24,180	522,560
Des Moines         19,660         587,065         13,588         675,994         265,782         5         3,988         46,068         2,946         53, Fargo.           Fargo.         4,101         43,851         2,762         67,215         19,032         5         927         14,613         741         14, M1 watee         35,603         1,396,324         23,896         1,573,911         702,066         24         3,835         25,004         2,354         39, Omaha.         12,710         374,438         8,827         421,322         150,950         47         2,844         35,674         2,212         42, St. Louis.         43,053         1,829,872         29,700         2,100,519         841,627         12         51,24         60,129         3,476         76, Tell         76, Tell         76,76         697,087         9,924         840,644         370,568         8         2,272         19,095         1,269         33,           Southwest Region, total         163,214         4,695,102         101,331         6,065,824         2,333,622         1,145         25,459         225,858         15,438         319,           Albuquerque         5,315         41,679         2,863         86,568         32,961         61	Aberdeen						1/0				11,996
Milwaukee     35,603     1,396,324     23,896     1,573,911     702,066     24     3,835     25,004     2,354     39,       Omaha     12,710     37,438     8,827     421,322     150,950     47     2,844     35,674     2,212     42,       St. Louis     43,053     1,829,872     29,700     2,100,519     841,627     12     5,124     60,129     3,476     76,       St. Faul     28,716     2,013,128     18,645     2,189,046     783,298     27     4,542     32,461     2,598     44,       Springfield     15,076     697,087     9,924     840,644     370,568     8     2,272     19,095     1,269     33,       Southwest Region, total     163,214     4,695,102     101,331     6,065,824     2,333,622     1,145     25,459     225,858     15,438     319,       Abbuquerque     5,315     41,679     2,863     86,568     32,961     61     912     -1,282     (*)     (*)	Des Moines	19,660	587,065	13,588	675,594	265,782	5	3,988	46,068	2,946	53,948
Omaha.     12,710     374,438     8,827     421,322     150,950     47     2,844     35,674     2,212     42,52       St. Louis.     43,053     1,829,872     29,700     2,100,519     84,627     12     5,124     60,129     3,476     76,       St. Paul.     28,716     2,013,128     18,645     2,189,046     783,298     27     4,542     32,461     2,598     44,       Springfield.     15,076     697,087     9,924     840,644     370,568     8     2,272     19,095     1,269     33,       Southwest Region, total.     163,214     4,695,102     101,331     6,065,824     2,333,622     1,145     25,459     225,858     15,438     319,       Albuquerque.     5,315     41,679     2,863     86,568     32,961     61     912     -1,282     (*)     (*)	FargoMilwaukee.									741 2,354	14,979 39,236
St. Paul	Qmaha	12,710	374,438	8,827	421,322	150,950	47	2,844	35,674	2,212	42,534
Southwest Region, total	St. Paul				2,100,519			4,542	32,461	2,598	76,681 44,008
Albuquerque. 5,315 41,679 2,863 86,568 32,961 61 912 -1,282 (*) (*)	Springfield	15,076	697,087	9,924	840,644	370,568	8	2,272	19,095	1,269	33,219
							1				319,789
	Albuquerque	5,315 36,060	41,679	2,863 21,583	86,568 1,803,645	32,961 653,534	61 341	912 4,455	-1,282 58,304	(*) 2,668	(*) 71,342
Cheyenne	Cheyenne	3,537	25,381	2,328	43,540	10,463	-	884	7,315	561	10,481
Denver	Denver	18,860		11,116	589,029	192,280	50	4,073	104	1,932	113,323 22,872
											23,997 31,607
Oklahoma City         16,216         542,432         10,304         709,642         303,455         110         3,202         18,642         2,044         26,	Oklahoma City	16,216	542,432	10,304	709,642	303,455	110	3,202	18,642	2,044	26,744
			ĺ í					,			17,920
							720				348,426
Boise	Boise	5,398	172,753	3,601	197,162	61,885	-	1,459	16,546	1,122	18,705
Helena							-		26,819	1,024	28, <i>5</i> 76 (*)
Los Angeles	Los Angeles	85,813	2,481,112	52,173	3,803,017	1,508,387		6,258	32,032	3,431	92,711
Portland	Portland	15,957	481,422	8,904	596,580	219,299		2,146	14,347	874	14,099 32,825
Reno	Salt Lake City								6,198		(*) 12,925
San Francisco	San Francisco	42,064	2,004,295	25,360	2,476,492	939,616		4,291	13,356	2,400	46,121
				·			32				85,371
Office of International Operations <sup>2</sup>									(*)	(*)	(*)

<sup>(\*)</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes the District of Columbia.

This office receives returns of domestic corporations with foreign addresses and returns of foreign corporations.

NOTE: Weighting factors used for statistics classified by Internal Revenue regions and districts differ slightly from those based on national weighting factors. See text for explanatory statements and "Descriptions of the Sample and Limitations of the Data."



# **Explanation of Terms**

The following explanations include definitions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1969.

# Accounting periods

These are discussed under "Time Period Covered" in section 1.

## Accounts payable

Accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally, only liabilities which arose during the normal course of conducting the trade or business were included. Nontrade payables were includable in the statistics for "other current liabilities."

Deposits and withdrawable shares may have been reported in accounts payable by banks and savings institutions. When identified, such amounts were transferred to "other current liabilities."

#### **Accumulated amortization**

See "Intangible assets."

## **Accumulated depletion**

See "Depletable assets."

#### **Accumulated depreciation**

See "Depreciable assets."

### Active corporation returns

Active corporation returns were those with any items of income or deduction. They comprised the vast majority of the returns filed and were the basis for all financial statistics presented.

# Additional tax for tax preferences

See the explanation in the Changes in Law section.

## Additional tax under controlled group provisions

Included in this item were (1) the increase in tax for members of controlled groups which allocated a single surtax exemption among the members of the group under the provisions of section 1561 of the Internal Revenue Code, and (2) the 6 percent penalty tax imposed by the provisions of section 1562 on members of those controlled groups which elected to claim multiple surtax exemptions.

For those corporations which allocated a single surtax exemption under section 1561, the additional tax was derived to represent the extra tax, computed at the surtax rate, which resulted from the difference between the exemption normally allowed corporations and the corporation's share of the group exemption.

Under section 1562 each group member was allowed a full surtax exemption. The 6 percent penalty tax was required for each member of the group reporting taxable income and was in addition to regular normal tax and surtax (or alternative tax) on taxable income. However, if only one member of the group reported taxable income, no penalty tax was required of that member. Additional tax was computed at 6 percent of the surtax exemption. Since the exemption could not exceed \$25,000, the maximum penalty tax per return was \$1,500.

In order to provide more representative statistics, special treatment was required in the course of data processing. The additional tax was a derived amount rather than the amount reported on the tax return line. This was because data were processed in thousands of dollars. Therefore, in order to avoid distortion caused by rounding the penalty tax to either \$1,000 or \$2,000, the tax was derived instead by taking 6 percent of the first \$25,000 of taxable income and prorating the results according to the number of months in the accounting period for which the corporation was subject to the "controlled group" provisions. Results in full dollars were later processed in thousands of dollars.

Income tax shown throughout this report includes the additional tax under controlled group provisions. For additional information on controlled groups, see the discussion of "Members of controlled groups."

# Additional tax under controlled group provisions for multiple surtax exemptions under section 1562

See "Additional tax under controlled group provisions."

# Additional tax under controlled group provisions for reduction in surtax exemption under section 1561

See "Additional tax under controlled group provisions."

# Additional tax under controlled group surtax exemption provisions

See "Additional tax under controlled group provisions."

## Advertising

Advertising expenses were allowable as a deduction under Code section 162 if they were ordinary and necessary and bore a reasonable relation to the trade or business of the corporation. The amount shown in the statistics includes advertising identified as a cost of sales or operations as well as advertising separately identified as a business deduction.

The amounts shown are understated because (1) types of expenditures covered by the deduction varied somewhat from company to company, (2) a few companies did not separately identify advertising when it was included in the cost of sales and operations, and (3) certain kinds of advertising expenditures, such as for bill-boards, were capitalized and recovered only as part of depreciation.

### Allowance for bad debts

Allowance for bad debts, as reported on the balance sheet, was the reserve or allowance set aside to cover uncollectible or doubtful notes, accounts, and loans. See also, "Notes and accounts receivable."

# Alternative tax

Alternative tax is discussed under "Income tax" in this section.

#### **Amortization**

Amortization was the sum of:

- (1) Deferred expenses written off for-
- (a) Certified pollution control facilities (Code section 169),
  - (b) Coal mining safety equipment (section 187),
- (c) Exploration and development expenditures (sections 615 and 616),
  - (d) Organizational expenditures (section 248),
  - (e) Railroad rolling stock (section 184),
- (f) Trademark and trade name expenditures (section 177),
- (g) Research and experimental expenditures (section 174), including the costs of developing and purchasing computer software where such costs were consistently treated as current expenses and deducted in accordance with Code section 174.

(2) Any remaining deductions in lieu of depreciation for emergency facilities for the national defense, certified by the Federal Government before 1960. Actual amortization over the 60-month period provided by Code section 168 may have been delayed by (a) the time required to complete the facility and by (b) the election to begin amortization with the next full taxable year after acquisition or completion of the facility.

Amounts shown include amortization reported as a manufacturing or operating cost.

#### **Annual returns**

These were returns filed for the twelve-month accounting period ended December 1969.

#### **Bad debts**

Bad debts occurring during the year, or a reasonable addition to an allowance or reserve for bad debts, were allowable as a deduction under Code section 166.

When bad debts which were not recovered during a year were deducted using the reserve method the amount recovered was regarded as an income item and included in "other receipts." Section 593 of the Code defined the acceptable reserve method of accounting for bad debts (and limited the deduction) for banking and savings institutions.

For banks and domestic building and loan associations, corporate or government debts evidenced by certain bonds which became worthless during the year were chargeable as bad debts under Code section 582. For other corporations, such losses were subject to the special capital gain or loss provisions of the law.

## **Business receipts**

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as automatic data processing equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as the rental of automobiles or clothing.

Some corporations treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. See also, "Cost of sales and operations."

In the finance division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return. In some instances, such income included interest which was not separately identified. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is therefore excluded from business receipts.) Premium income of most insurance companies was also included in business receipts. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, total business receipts for insurance carriers are slightly understated.

Generally, in the finance division, income from investments, when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately. Rent or cooperative apartment assessments reported by real estate operators, however, were accepted as business receipts.

Business receipts reported by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders, required special statistical treatment. For these operations, net profit or loss from sales of securities or real estate, when identifiable, was allocated to the statistics for net gain or loss from noncapital assets. If the corporation reported both business receipts and cost of sales without identifying the source, and the cost of sales was 50 percent or more of the business receipts, the items were considered to include security or real estate transactions and only the net gain or loss was used for the statistics. Otherwise, business receipts for these companies were used as reported and included commissions and service fees.

## Capital stock

Capital stock represented amounts of outstanding shares, both common and preferred, of ownership in the corporation as shown in the balance sheet.

## Cash

Cash, as reported in the balance sheet, was the amount of currency or instruments and claims generally used and accepted as money.

# Compensation of officers

Compensation of officers of the corporation included amounts reported in the income statement of the return (or in supporting schedules) as salaries, wages, stock bonuses, bonds, or other benefits, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to identify officer compensation on returns when the amount was included in another deduction item such as in an overall employee compensation figure.

#### Consolidated returns

Consolidated returns were income tax returns which contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock

which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group.

The filing of a consolidated return for a parent corporation and its subsidiaries constituted an election of group reporting, which, with certain exceptions, had to be followed in subsequent years. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies, (2) real estate investment trusts, (3) corporations deriving a large percentage of their gross income from sources within a U.S. possession, (4) corporations designated tax-exempt under Code section 501, and (5) China Trade Act corporations. Affiliated insurance companies were allowed to file a consolidated return if they were taxable under the same provisions of the Code; however, noninsurance companies with which they also may have been affiliated could not be included in the same re-

A consolidated return, filed by the common parent company, was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability of the statistics.

# Constructive taxable income from related foreign corporations

This represented the sum of (1) includable income of Controlled Foreign Corporations, and (2) foreign dividend income resulting from foreign taxes deemed paid. Each of these items is discussed under separate headings.

## Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code sections 170, 809, and 882. In general, the deduction was limited to 5 percent of net income computed without regard to this deduction; certain additional adjustments were required in the case of life insurance companies. Amounts contributed in excess of this limitation during the 5 preceding years could be carried forward to the current year so long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year net income. The amounts shown for 1969, therefore, include some contributions actually made in previous years.

# Controlled groups

See "Members of controlled groups."

# Cost of property used for investment credit

Cost of property used for investment credit was the total amount invested in certain depreciable assets, principally machinery and equipment with a useful life of 4 years or more, that was reported in connection with the computation of the investment credit. Included were amounts reported for which the credit could not be

claimed for 1969 either wholly or in part, because of the absence of income tax against which the credit was applied, or because of the limitations on the size of the allowable credit in any one year. Also included were amounts allocated by Small Business Corporations filing under Code section 1372, for use by their shareholders in computing their investment credit.

The cost of used property eligible for investment credit was limited to \$50,000. Additional information about the depreciable property eligible for investment credit may be found under the heading, "Investment credit."

Although corporations generally reported their investments at cost, most corporations claiming the investment credit for leased property used the fair market value instead.

The cost of property used for investment credit was reported for the year the property was placed in service. Therefore, it included the cost of some property subject to the temporary suspension of the credit during 1966-67. The total cost of such property was not required to be reported separately and, therefore, is not available. In general, the suspension period rules covered property which was constructed, reconstructed, or erected during the suspension period, October 10, 1966 through March 9, 1967, as well as property constructed, reconstructed, or erected after October 10, 1966, but before May 24, 1967, as the result of orders placed during the suspension period. In addition, corporations were allowed to exempt no more than \$20,000 of the total cost or basis of property otherwise subject to the suspension period restrictions (less any exemption that may have been claimed for 1966 through 1968 for property placed in service in those years), and to claim investment credit on that exempted amount.

See also, the discussion of the repeal of the investment credit in the Changes in Law in section 1.

# Cost of sales and operations

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were cost of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses, considered part of the cost of goods sold, included excise and related taxes only if the corporation treated these taxes as part of the sales price of the product. When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction categories when identified in cost of sales and operations schedules.

The income or loss from sales of securities or real estate by certain financial institutions was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets. Therefore, the cost of such sales was excluded from cost of sales and operations. (See "Business receipts.")

## Cost of treasury stock

Cost of treasury stock was the total value of issued common or preferred stock, which had been reacquired, was held at the end of the year by the issuing corporation, and was available for resale or cancellation. The issuing corporation may have reacquired the capital stock by purchase, by donation to the corporation, or in settlement of a debt due the corporation. Treasury stock was not part of capital stock outstanding and did not include unissued capital stock.

The amounts shown may be somewhat understated. Treasury stock intended for resale may have been reported as an asset on some tax returns and if not clearly identified would have been included in the statistics for "other investments."

# Credit for U.S. tax paid on nonhighway gasoline and lubricating oil

This was a credit allowed in full or in stated amounts by section 39 of the Code for gasoline used on farms for farming purposes or for gasoline used for off-highway purposes or by local transit systems, or for lubricating oil used in other than highway motor vehicles. This credit against payment of income tax, allowed only if taken on a timely filed return, was devised to provide a more efficient administration of gasoline and lubricating oil excise tax refunds allowed under sections 6420, 6421, and 6424.

# Deduction for dividends paid on certain public utility stock

See "Statutory special deductions."

#### Deficit

See "Net income or deficit."

### Depletable assets

Depletable assets represented, in general, the gross endof-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account. In some instances, depletable assets may have been reported as land, or as "other investments," and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

## Depletion

Depletion was a deduction allowable for the exhaustion of natural deposits or timber. The depletion was computed on the basis of cost for standing timber. In the case of natural deposits the depletion could be computed either on the basis of cost or upon a fixed percentage of the gross income, less rents and royalties, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the oil or gas was later converted or manufactured prior to sale. For other minerals, gross income was the gross income from mining, defined to include not only the extractive processes, but also certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required under certain provisions of Code section 617 to be recaptured when the mine reached the production stage.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage rates for each type of deposit were listed in Code section 613 and ranged from 5 to 271/2 percent.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), generally, could be deducted currently, treated as deferred expenses, or capitalized. The amounts deferred or capitalized were not to be reported as depletion.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales or operations

## Depreciable assets

Depreciable assets, reported on the corporation's endof-year balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those intangible assets which were depreciable for tax purposes. Such assets, patents and copyrights for example, were includable in intangible assets. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for 5 year amortization in lieu of regular depreciation. Also included, when the corporation reported them in its balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some corporations, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

Among the corporations reporting only a net amount of depreciable assets were many insurance carriers reporting balance sheet information in the format required by state insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "other investments."

The value of depreciable assets and accumulated depreciation may not be closely related to the current-year depreciation deduction. The balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

# Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Property lives could be based on Internal Revenue standards for specific asset types, or Treasury "guideline lives" based on average industry practices for broad classes of assets. Corporations could use other computation methods and property lives only if they could be justified.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on lease-hold improvements, patents, and copyrights, as well as small amounts of additional first-year (section 179) depreciation. To comply with the definition of depreciation under the Internal Revenue Code, so-called amortization on station connections in the communications industry and of capitalized film production costs in the motion picture industry reported elsewhere in the return were also included in the statistics.

Changes in depreciation resulting from the Revenue Act of 1969 are discussed under Changes in Law.

## Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of unappropriated retained earnings. Liquidating dividends, when identified, were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock.

For Small Business Corporations electing to be taxed through shareholders, distributions of money made within 2½ months after the close of the tax year were considered to be distributions of the corporation's undistributed taxable income of the preceding taxable year. Otherwise, the statistics do not include amounts taxed but not actually distributed to stockholders in 1969. Conversely, the statistics do include amounts taxed through stockholders in previous years but not distributed until 1969.

#### Dividends received deduction

See "Statutory special deductions." See also, "Dividends received from domestic corporations."

## Dividends received from domestic corporations

Dividends received from domestic corporations represented most distributions from current as well as accumulated earnings and profits of companies incorporated in the United States. For the most part, dividends received from domestic corporations included those recognized in computing the special deduction from net income for domestic intercorporate dividends received. (See "Statutory special deductions" in this section.)

Certain domestic dividences, although not deductible, were nevertheless included in dividends received from domestic corporations. They were dividends received by regulated investment companies, real estate investment trusts, and Small Business Corporations electing to be taxed through shareholders. Certain other dividends not deductible were treated for the statistics as "other re-

ceipts."

For most of the domestic dividends received, the deductible portion was equal to 85 percent (about 62 percent for dividends received on certain public utility stock). However, a 100 percent deduction was allowed for dividends received by members of a controlled group from other members of the same controlled group. This deduction was allowed when the group did not elect to file a consolidated return and agreed instead to apportion a single \$25,000 surtax exemption among the group members.

Dividend distributions among member corporations electing to file a consolidated return were eliminated as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

## Dividends received from foreign corporations

These dividends were paid from current as well as accumulated earnings and profits of companies incorporated in foreign countries.

Dividends from foreign corporations included (1) dividends, subject to the 85 percent deduction, received by U.S. corporations from those foreign corporations at least 50 percent or more of whose gross income was effectively connected with business conducted in the United States, (2) dividends, subject to the 100 percent deduction, received by U.S. corporations from wholly-owned foreign subsidiaries all of whose gross income was effectively connected with the conduct of United States trade or business, and (3) any other foreign dividends including (a) minimum distributions of Controlled Foreign Corporation profits under subpart F of the Internal Revenue Code, (b) certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock, and (c) foreign dividends received by Small Business Corporations electing to be taxed through shareholders.

Excluded from the dividend statistics was the "grossup" of foreign taxes paid or deemed paid from the earnings and profits from which the dividends of subsidiaries incorporated in "developed" countries were distributed. This was done even though gross-up was considered by law to be part of the dividends received. Dividends only constructively received from foreign subsidiaries reported on the tax returns as "includable income from Controlled Foreign Corporations" were also excluded. If these amounts were actually distributed at a later date, they were neither retaxed nor reported.

Foreign dividend statistics presented in this report may be somewhat understated because of variations in tax-payer reporting. Some corporations reported certain foreign dividends as "includable income from Controlled Foreign Corporations," since both were reported in the schedule for dividends received. Where identified, the amounts were treated as foreign dividends for the statistics

# **Estimated tax payments**

Estimated tax payments were required if a corporation's income tax (including tax from recomputing prior year investment credit) after foreign tax and investment credits was reasonably expected to exceed the sum of the exemption provided by section 6154 of the Code and any payment credits such as for Federal excise tax paid on non-highway gasoline and lubricating oil. The exemption was \$75,600 for taxable years beginning in 1968 and \$56,700 for those beginning in 1969. Estimated tax was the excess of the expected tax over this sum.

The estimated tax payable, after reduction by overpayment credits from prior years, generally, was required to be paid on an installment basis with the total estimated liability due to be paid by the close of the taxable year. If the conditions for paying estimated tax were met within the first 3 months of the tax year, installment payments of 25 percent of the estimated tax were due in the 4th month, and in the 6th, 9th, and 12th months of the year respectively. Meeting the requirements for making estimated payments later in the taxable year entailed fewer installment payments, but the percentage due for each installment was proportionately increased.

If the actual income tax liability after credits reported on the return was in excess of the payments of estimated tax and other payments, e.g., payments with applications for extension of filing time, the balance was due in one or two equal installments. See "Tax due" in this section. On the other hand, if the actual income tax liability was less than the allowable payments and credits, the corporation was entitled to a refund. See "Overpayment" in this section.

Estimated tax payments shown in this report may be somewhat less than the legal maximum percentages of tax due because, under the provisions of Code section 6655, certain tolerances were allowed in the relationship of the installment payments to the tax. Besides the limitations based on law, payments shown in the statistics may be slightly understated because of taxpayer reporting variations and the inability to identify all of the amounts from the tax returns.

# Foreign dividend income resulting from foreign taxes deemed paid

Foreign dividend income resulting from foreign taxes deemed paid related to certain foreign taxes on foreign profits of subsidiary companies incorporated in "developed countries" (defined in Code section 955). If dividends were distributed to a domestic corporation (from these foreign profits), the domestic corporation was required to increase (or "gross-up") such dividends by a proportionate amount of the foreign taxes deemed paid on the foreign profits for which the domestic corporation claimed a foreign tax credit. See also, "Foreign tax credit."

Generally, for the statistics, foreign dividend income resulting from foreign taxes deemed paid was added to includable income of Controlled Foreign Corporations, and the sum of both types of income is shown as "Constructive taxable income from related foreign corporations." Table 10, however, shows the items separately.

#### Foreign tax credit

Foreign tax credit, based on Code section 901, was the reduction from the gross amount of income tax liability (including the surcharge, but excluding tax from recomputing prior year investment credit) claimed for income, war profits, excess profits, and like taxes, paid or accrued, or under certain conditions, deemed to have been paid under sections 902 and 960, to foreign countries or U.S. possessions.

Taxes deemed to have been paid included amounts paid by a domestic corporation through a foreign corporation in which the domestic corporation held at least a 10 percent voting stock interest and from which the domestic corporation received dividends during the year, or through a foreign subsidiary, 50 percent of whose voting stock interest was held by the foreign corporation, in which the domestic corporation held at least a 10 percent voting stock interest. In the latter situation, the foreign subsidiary had to have paid dividends to the foreign corporation, which in turn had to have paid dividends to the domestic corporation during the tax year. The amount of foreign tax deemed paid by the domestic corporation in either case was equal to a proportion of the taxes paid by the foreign corporation or its subsidiary based on the ratio of dividends paid out of accumulated profits by the foreign company to its total accumulated profits. The foreign tax deemed paid also included amounts paid on certain income only constructively received from foreign sources. See the explanations of "Dividends received from foreign corporations" and "Includable income of Controlled Foreign Corporations."

Foreign corporations engaged in trade or business in the United States were also allowed the credit for the taxes paid on income effectively connected with the conduct of U.S. trade or business.

The credit was limited by law. Either an "overall" limitation or a "per country" limitation could be used. Under the "overall" limitation the total credit allowable for all foreign taxes could not exceed that proportion of the U.S. tax which the total taxable income from outside

the United States bore to the corporation's total taxable income. In contrast, under the "per country" limitation the credit allowable for taxes imposed by any one foreign country could not exceed that proportion of the United States tax which taxable income from that country bore to the corporation's total taxable income. However, Code section 904 provided for the carryback and carryforward of foreign taxes which were in excess of the limitations. Generally, such amounts could be carried back first to the 2 preceding taxable years and then forward to the 5 succeeding years. But, for the foreign corporations described above, no amount could be carried to or from a taxable year beginning before January 1, 1967. The amount of excess foreign taxes carried back for inclusion in the recomputed prior-year foreign tax credit is not available in Statistics of Income. Amounts remaining after carryback were carried forward and, to the extent they were within the limitation for 1969, were reflected in the foreign tax credit statistics for 1969.

As a result of the *carryback* provisions of the law, the foreign tax credit statistics for 1969 cannot represent the final amounts credited against tax. Such an amount would have to reflect, in addition to the results of subsequent audit, the *carryback* of some foreign taxes from 1970 and 1971.

The special capital gains tax imposed on Small Business Corporations electing to be taxed through shareholders could not be reduced by foreign tax credit since these companies were not eligible to claim the credit.

Income tax as shown in this report is before foreign tax credit.

For additional information, see the Supplemental Report, Statistics of Income—1968 and 1969, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

#### Form 1120S

See "Small Business Corporation returns."

#### **Inactive corporation returns**

Inactive corporation returns were those showing no item of income or deduction. Returns could be filed by an inactive corporation in accordance with the regulation that a corporation in existence during any portion of the taxable year must file a return. The number of inactive corporation returns is presented in tables B and 24. Financial data from the returns of inactive corporations are excluded from this report.

# Includable income of Controlled Foreign Corporations

Under Code section 951, this income represented constructive distributions of certain undistributed earnings of foreign corporations controlled by U.S. corporations. A corporation was considered controlled if more than 50 percent of its voting stock was controlled by U.S. persons (including corporations), each of which owned at least 10 percent of such voting stock.

The includable undistributed earnings comprised:

- (1) Code subpart F income consisting of—
  - (a) "foreign base company income," which in-

cluded foreign personal holding company income (income derived from specified types of investments), foreign base company sales income (generally, income from the sale of property produced in the United States or a foreign country by one corporation and sold by a related corporation organized in another country for use outside that country), and foreign base company service income;

(b) income attributable to premiums received on U.S. risks by foreign insurance companies that were Con-

trolled Foreign Corporations.

(2) Any previously excluded subpart F income (subpart F income was not taxed if it was invested in qualified assets in less developed countries until withdrawn or remitted to the U.S. parent).

(3) Any increase in Controlled Foreign Corporation

earnings due to investments in U.S. property.

Income from qualified investments in less developed countries, or from sales of U.S. exports, was specifically

excluded from foreign base company income.

No constructive distribution of undistributed earnings was required if a certain minimum distribution of the earnings and profits of the Controlled Foreign Corporation was made. (See "Dividends received from foreign corporations.")

An analysis of some large corporation returns revealed instances of amounts reported as includable income of Controlled Foreign Corporations that were in fact dividends received from foreign corporations (both were reported in the schedule for dividends received). Where identified, they were transferred to the statistics for foreign dividends. Because the full extent of such variations in taxpayer reporting is not known, the amount shown in the statistics may be somewhat overstated.

# **Income resulting from foreign** taxes deemed paid

See "Foreign dividend income resulting from foreign taxes deemed paid."

#### Income subject to tax

Income subject to tax was defined for the statistics, generally, as the amount to which the regular and alternative tax rates were applied. The 1954 Code provided several tax bases for different types of corporations. These included the "taxable income" base defined by Code section 63, used by the majority of corporations, and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the lower capital gain rate was applicable; the special capital gains tax base of Small Business Corporations electing to be taxed through their shareholders (see "Small Business Corporation returns"); the several tax bases applicable to insurance companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases are reflected in income subject to tax. However, small amounts of regulated investment company undistributed long-term capital gains were excluded.

For most corporations, income subject to tax consisted of net income minus certain additional deductions summarized in this report as statutory special deductions, (described under separate heading).

However, there were certain exceptions where total net income minus statutory special deductions did not equal income subject to tax. In some cases, the statutory special deductions for dividends received and for dividends paid on certain preferred stock of public utilities exceeded net income. For these returns, income subject to tax was reduced to zero and the excess of the two special deductions became the statutory loss for the year available for deduction purposes over the prescribed carryback and carryover period.

Also, the tax base applicable to life insurance companies, and to regulated investment companies, and real estate investment trusts was not defined as net income less statutory special deductions.

For life insurance company statistics, net income was derived from gain or loss from operations (which included the "company's share" of investment income) to which statutory special deductions were added back. Income subject to tax was the smaller of gain from operations and the "company's share" of investment income minus the deductions applicable, plus, when this investment income was the smaller, half the difference between income and gain from operations. To this total was added any amount subtracted from the policyholders' surplus account (which contained income nontaxable in the year earned, but taxable later on when withdrawn from this reserve account, even if the company had no current year net income).

In addition, the life insurance company provisions applied to mutual savings banks with life insurance departments; the banking and insurance departments were each separately taxed although data for the two departments were combined for the statistics. In the case of regulated investment companies and real estate investment trusts, any net long-term capital gain (reduced by net short-term capital loss) which was not distributed to shareholders was taxed to the companies, and always at the capital gains rate, even though the alternative tax described under "normal tax and surtax" was not allowed. The balance of undistributed income was taxed at the normal tax and surtax rates. Undistributed net long-term capital gain taxed at the capital gains rate was not available in the tax return form and no attempt was made to obtain it from attached schedules for the statistics.

See the Changes in Law section of this report for a description of the change in capital gains rates used in the alternative tax computation and for the effect of the extension of the income tax surcharge on income subject to tax.

## Income tax

Income tax, as shown in this report, was the gross amount of income tax liability before deducting the investment and foreign tax credits. It included the normal tax and surtax, surcharge, additional tax for tax preferences, and tax from recomputing prior year investment credit, each of which is explained under separate headings.

Income tax for tax year 1969 was affected by several provisions of the Tax Reform Act of 1969 as described in "Changes in Law" in Section 1: (1) The applicability of the surcharge was extended from December 31, 1969 until June 30, 1970, (2) An additional tax for tax preferences was imposed on corporations with accounting periods ended after December 31, 1969, (3) The tax rate on long-term capital gains, under the alternative tax provisions, was increased.

The income tax shown in this report for returns without net income was attributable to the small number of returns showing: (1) income tax under special provisions of the Internal Revenue Code applicable to insurance businesses, (2) tax from recomputing prior year investment credit, and (3) additional tax for tax preferences.

Statistics for income tax do not reflect the Personal Holding Company tax nor do they reflect any adjustments to the tax liability such as those resulting from (1) recomputation of 1969 taxable income to reflect the carryback of the net operating losses of certain future years, (2) reduction of income tax by investment and foreign tax credits recomputed to take account of the carryback of unused investment credit and foreign taxes of certain future years, (3) audit examinations and other enforcement activities, and (4) uncollectible taxes. The statistics presented therefore differ somewhat from the actual income tax collections and the final income tax liability of corporations for 1969.

# Income tax after foreign tax credit

Income tax after foreign tax credit was the amount available for reduction by investment credit. It does not, therefore, include tax from recomputing prior year investment credit.

#### Income taxed at normal tax and surtax rates

(See "Income subject to tax" and "Normal tax and surtax.")

#### Industrial divisions and groups

Industrial divisions and groups were used as a basis for classifying tax return data according to the *principal* business activity of the corporation. Returns were classified in that industry which accounted for the largest portion of total receipts even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for the members of an affiliated group of corporations.

Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from filing consolidated returns as well as from a change in the principal source of total receipts.

The industry groupings conform with the Enterprise Standard Industrial Classification issued by the Office of Statistical Policy in the Office of Management and Budget, Executive Office of the President. The structure of the classification follows closely along the lines of the Standard Industrial Classification, which was designed

as a means of classifying separate establishments rather than the companies of which establishments were part. As in prior years, some departures from the classification system were made for *Statistics of Income* for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

# Intangible assets

Intangible assets were separately reported on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with "other assets." Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Since definition, valuation, and life of intangible assets subject to amortization varied from business to business, no definitive description of this item can be given. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporation's books of account.

# Interest on State and local obligations

Interest on State and local obligations was exempt from the income tax. Such obligations were issued by States, municipalities and other local governments, the District of Columbia, and U.S. possessions. Amounts shown are less amortizable bond premium.

On most corporation returns, wholly tax-exempt interest was reported in schedule M-l, Reconciliation of income per books with income per return, rather than in the tax return income statement. In this report it is shown as part of the income statement and is included in total receipts.

## Interest on United States obligations

Interest on U.S. obligations consisted of taxable interest received from obligations issued by the United States, its agencies, or its instrumentalities.

#### Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. For installment purchases, interest paid included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

#### Internal Revenue regions and districts

Internal Revenue regions and districts in which the returns were filed indicated the location of a domestic corporation's principal office or principal place of business in the United States. Returns with addresses in the District of Columbia were included in the Baltimore, Maryland district. However, returns of domestic corporations with foreign addresses, including addresses in U.S. possessions, were filed with the Internal Revenue Service Center. Philadelphia. Pennsylvania. Returns of foreign corpo-

rations with a U.S. trade or business, including those incorporated in U.S. possessions, although filed in the district wherein the principal office or principal place of business in the U.S. was located, were also included in the statistics for the Office of International Operations. A map showing the Internal Revenue region and district boundaries is shown associated with table 23.

Data on the tax return are the sum of all divisions and activities of a corporation regardless of the location of the divisions and regardless of whether activities occur in one state or many. This applies to both consolidated and nonconsolidated returns. Therefore, it is not always possible to relate with accuracy the place of filing with the place of origin of the income or tax.

The U.S. totals in table 23 differ slightly from those in other tables because they were derived using sample weights for each district. Statistics in other tables were derived using national weights. See the "Description of the Sample and Limitations of the Data" section of this report.

# Intragroup dividends qualifying for 100 percent deduction

See "Dividends received from domestic corporations" and "Dividends received from foreign corporations."

#### **Inventories**

Inventories, as shown in the corporation return balance sheet, included such items as raw materials, finished and partially finished goods, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Amounts reported on nonconsolidated returns by investment and holding companies (other than operating holding companies), security and commodity brokers, dealers and exchanges, and real estate developers and operative builders, were excluded (and included in "other investments").

#### Investment credit

Investment credit was the reduction, after limitations, of income tax (including the surcharge) allowed corporations based on their investments in certain depreciable property with a useful life of 4 years or more. If property was disposed of prior to the life used when computing the credit, the credit taken had to be paid back as an additional tax for the year in which the disposition occurred. (See "Tax from recomputing prior year investment credit.")

In general, the investment credit before limitations was equal to 7 percent of "investment qualified for credit," an amount derived from the cost of property and designed to give weight to investments in longer-lived assets. (See "Investment qualified for credit.") The credit claimed could equal the income tax available for investment credit—income tax (including surcharge but excluding tax from recomputing prior year investment credit) less foreign tax credit—unless the tax available for the credit was in excess of \$25,000. Then, the investment credit was limited to \$25,000 plus 50 percent of the excess over \$25,000.

The amount of credit allowable was also subject to limitation by the "suspended investment credit," i.e., the amount that would ordinarily have been allowed as investment credit but for the temporary suspension of the credit during 1966–67. The effect of the requirement was to further reduce investment credit by reducing the tax against which the credit could be applied.

Generally, the investment credit that could not be claimed became the unused investment credit for the current taxable year and, with the exception of the suspension period, could be used to reduce the income tax liability in other years. See "Unused investment credit."

Property purchased and eligible for the credit was: (1) tangible personal property; (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities; and (3) elevators and escalators. However, property with a useful life of less than 4 years was not eligible for the investment credit, and used property was further limited in that it could not exceed \$50,000. Also ineligible for investment credit was (1) property used for lodging, (2) property used by certain tax-exempt corporations, (3) property leased to or owned by government units, (4) property consisting of livestock, and (5) property (except certain transportation equipment) used predominantly outside the United States. In addition, the investment credit was not allowed for property acquired after April 18, 1969. See the discussion on the repeal of the investment credit in the Changes in Law section.

Other limitations applied to affiliated corporations, cooperatives, certain banking and savings institutions, and investment companies, as well as to investments in public utility property.

The special capital gains tax imposed on Small Business Corporations electing to be taxed through shareholders could not be reduced by investment credit since these companies were not eligible to claim the credit (their investments were allocated among the shareholders who then claimed the credit).

Unless otherwise indicated income tax is before investment credit.

#### Investment credit carryover

Investment credit carryover represented that part of the tentative or earned credit brought forward from previous years (1) because it exceeded the limitations based on the amount of income tax, or (2) because there was no income tax against which it could be applied. The Tax Reform Act of 1969 limited the amount of unused credit that could be carried over to 1969 and subsequent years. Generally, the limitation restricted the unused amount which could be carried back or carried over to any taxable year beginning after December 31, 1968 (and ending after April 18, 1969) to 20 percent of the aggregate amount of unused credit otherwise available.

Unused credit could be carried back and applied against income tax of the 3 preceding taxable years (but

only to taxable years ended after December 31, 1961) and any unused balance could then be carried forward and applied against income tax in each of the 7 succeeding years. To mitigate the effect of limiting the amount of unused credit which could be taken as a credit to 20 percent, corporations were granted an additional 3-year carry-over period to use up any amount remaining solely because of this limitation.

The amounts shown in the statistics are as reported by the corporation and are, in general, after the limitation. However, unused credits accumulated after 1969 and carried back to this year were not reportable on the current year return as originally filed and, therefore, are not reflected in the statistics.

See the Change in Law section for a discussion of the repeal of the investment credit by the Tax Reform Act of 1969.

#### Investment qualified for credit

The amount shown approximates the base upon which the tentative investment credit was computed. By law, qualified investment was a prescribed proportion of the cost of property having a useful life of 4 years or more and otherwise eligible for the investment credit. Purchases of new property and, to a limited extent, purchases of used property were taken into account, however, the total investment in used property could not exceed \$50,000 for a taxable year. For corporations in general, total investment qualified for credit equaled the sum of the full amount invested in property with a useful life of at least 8 years, two-thirds of the amount invested in property with a useful life of at least 6 years but less than 8 years, and one-third of the amount invested in property with a useful life of at least 4 years but less than 6 years.

For public utility property, qualified investment was equal to three-sevenths of the sum determined above. However, in completing Form 3468, Computation of Investment Credit, corporations with investment in public utility property were asked to report the full amount of qualified investment, but to use a reduced percentage in computing the tentative investment credit. (See "Tentative investment credit.") Therefore, qualified investment as defined in the law is somewhat overstated in the statistics. This should be taken into consideration in relating qualified investment to tentative investment credit. Other limitations applied to certain banking and savings institutions, investment companies, and cooperatives.

For 1969, investment qualified for credit includes small amounts that actually were not eligible for the credit. These amounts were attributable to certain property acquired during 1966–67, when the credit was temporarily suspended (see "Cost of property used for investment credit"). Such suspension period property had to be included in the computation of the 1969 investment credit if the property was not placed in service until that year. For 1969 then, the investment qualified for credit based on the life-year proportions previously described first had to be reduced by investment, based on the same life-year proportions, disqualified by reason of the suspension period. However, the net amount, the actual credit base, was not tabulated.

See the Changes in Law section for a discussion of the repeal of the investment credit by the Tax Reform Act of 1969.

# Investments in Government obligations

This balance sheet asset item comprised bonds or other obligations of a State, or U.S. possession, including obligations of political subdivisions and of the District of Columbia. U.S. obligations included those of instrumentalities of the Federal Government. In those instances where a corporation reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State and local Governments, the total was treated as investments in U.S. obligations.

#### Land

Land was reported as a separate capital asset on the balance sheet. Although not ordinarily subject to depreciation, land certified as an emergency facility for the national defense was amortizable. If such land was still being amortized in 1969 on the books of account, the corporation could report in the balance sheet only the net land value, after reduction by this amortization.

#### Loans from stockholders

Loans from stockholders were regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

#### Loans to stockholders

Loans to stockholders were regarded as long-term in duration and included loans to individuals and corporations as well as to other stockholders.

#### Major industry

See "Industrial divisions and groups."

## Members of controlled groups

Members of controlled groups were those corporations which were related to one another generally through 80 percent or more common stock ownership and which filed separate tax returns under the provisions of Code sections 1561–1563. These provisions also effectively covered the filing prerequisites for most consolidated returns since the stock ownership requirement used to define an affiliated group eligible to file a consolidated return was similar to the controlled group ownership requirements. (See "Consolidated returns.")

The controlled group provisions applied when a common parent corporation had 80 percent or more control of one or more chains of subsidiaries (parent-subsidiary group), or when an individual, estate or trust had 80 percent or more control of two or more corporations (brother-sister group). Combination groups were also possible when an individual, estate or trust controlled two or more corporations, one of which was the parent of one or more subsidiary corporations. Also, two or more related

life insurance companies were required to be treated as a controlled group separate from any other corporation to which they may have been related.

In all cases control was based, in general, on the total combined voting power or total value of all classes of outstanding shares. Certain stock was disregarded altogether and special constructive stock ownership rules applied depending on the type of controlled group involved. Certain corporations were not considered as members of "controlled groups." Included in this category were franchised corporations, tax-exempt organizations, foreign corporations with income not effectively connected with a U.S. trade or business, and corporations which were members of the controlled group for less than one-half the days in their taxable year that preceded December 31.

Code section 1561 limited the \$25,000 surtax exemption to one per group. Under Code section 1562, members of a group could elect to claim separate exemptions on their income tax returns; however, each member had to pay an additional tax equal to 6 percent of its surtax exemption. See "Additional tax under controlled group provisions."

# Members of groups allocating one surtax exemption under section 1561

See "Members of controlled groups."

# Members of groups electing to use multiple surtax exemptions under section 1562

See "Members of controlled groups."

# Minor industry

See "Industrial divisions and groups."

#### Mortgage and real estate loans

Mortgage and real estate loans were, in general, the total amount which a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security. This was the largest asset item reported for mutual savings banks and savings and loan associations. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves were often included in the allowance for bad debts, shown in this report as an adjustment to notes and accounts receivable. If a separate reserve was indicated in supporting schedules, it was therefore added to the allowance for bad debts.

#### Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to "other current liabilities."

# Multiple surtax exemptions under section 1562

See "Additional tax under controlled group provisions."

#### Net capital gains

Net capital gains represented the excess of gains over losses, principally from the sales or exchanges of capital assets. Gains and losses were short-term (if the asset was held for 6 months or less) or long-term (if the asset was held for more than 6 months). For tax purposes, corporations were required to reduce net short-term gains by any net long-term losses, and net long-term gains by any net short-term losses. The resulting net gains are shown in the statistics.

A net short-term gain was taxed as ordinary income. But a net long-term gain was taxed at a maximum tax rate of only 25 percent (28 percent for accounting periods beginning in 1970). (See the Changes in Law section.) Net losses could be offset against net gains but not against any other type of income. Excess net losses could be carried forward as short-term losses to be applied against the net capital gain of the 5 succeeding years. If the unused capital loss carryover was not eliminated within this span of years, it could not be taken.

Code section 1221 defined the "capital assets" to which this special treatment applied as all property held by the corporation except (1) stock in trade, or property of a kind includable in inventories, (2) property held for sale to customers in the ordinary course of business, (3) notes and accounts receivable acquired in the ordinary course of business, (4) certain short-term Government obligations sold at a discount, (5) depreciable property used in the trade or business, (6) real property used in the trade or business, (7) certain copyrights, literary and musical compositions or similar property, (8) certain gains on the sale or exchange of patents, inventions or designs, secret formulas or processes, or similar property rights by a domestic corporation to its more than 50 percent owned Controlled Foreign Corporations, and (9) certain sales, exchanges, or redemptions of Controlled Foreign Corporation stock. (See "Dividends received from foreign corporations.")

But net gains from dispositions of some of the property types specifically excluded from the definition of capital assets under section 1221, could receive capital gains treatment under special conditions set forth in Code section 1231. Gains and losses from these transactions had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain. But if the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable at the alter-

native rates, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss fully deductible against all types of income and not just against

capital gain income.

The types of property (or transactions) to which section 1231 applied were (1) real and depreciable property used in the trade or business, held for more than 6 months, and not includable in inventory or held for sale in the ordinary course of business; (2) timber cut by the taxpayer during the year if owned, or held under contract to cut, for more than 6 months before the beginning of the taxable year, and if an election was made under section 631 to treat the cutting as a sale or exchange of property used in trade or business; (3) domestic iron ore, timber, or coal, held for more than 6 months, if disposed of under a royalty contract whereby the owner retained all economic interest in the property, so that under section 631, the net gain or loss on the royalty income was treated as a net gain or loss on a sale or exchange of property used in trade or business; (4) unharvested crops disposed of with the land used in the business of farming if the land was held for more than 6 months; and (5) livestock, except poultry, held for drafting, breeding, or dairying purposes, and held for 12 months or more.

The amount of gain eligible for capital gains treatment in the case of depreciable property dispositions was limited. Code section 1245 provided that eligible gain for most depreciable property other than certain realty be based on the amount of depreciation allowed prior to January 1, 1962. Code section 1250 provided that eligible gain for certain depreciable realty be based on the amount of depreciation allowed prior to January 1, 1963, as well as on the method used to compute depreciation after this date and the length of time the property was held from the time it was acquired until the time it was disposed of. Neither of these provisions had any effect on the treatment under section 1231 of losses resulting from disposition of such depreciable property. For a description of the depreciable property to which sections 1245 and 1250 applied, see the explanation of "Net gain or loss, noncapital assets."

Net gain or loss under section 1231 was also defined to include gains and losses from involuntary conversions not only of the property types or transactions otherwise covered by section 1231, but also of the capital assets defined in section 1221, but only if they were held for more than 6 months. Such involuntary conversions resulted from theft, seizure, destruction, requisition, and condemnation. But if losses resulting from involuntary conversions by theft, or from fire, storm, shipwreck or other casualty, were uninsured, they were excluded from the section 1231 computation and were fully deductible, instead, as ordinary losses and included in the statistics for "other deductions."

Finally, with respect to the statistics shown for net capital gains, if the corporation made no distinction in its income statement between gain or loss from sale or exchange of capital assets and gain or loss from sale or exchange of other property, and no Schedule D was filed in support of these transactions, the entire amount was

treated as a net gain or loss from noncapital assets.

#### Net gain or loss, noncapital assets

Net gain or loss, noncapital assets was the net gain or loss from sale or exchange of: (1) certain depreciable and real property used in trade or business; (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; (3) Government obligations issued on or after March I, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue; (4) certain copyrights, literary, musical, or artistic compositions or similar properties; (5) securities by dealers; and (6) certain patents, inventions or designs, secret formulas or processes, and similar property rights by a domestic corporation and its more than 50 percent owned Controlled Foreign Corporation.

As explained under the definition of "Net capital gains," a net gain from dispositions of (or certain transactions involving) specified types of business assets that were considered noncapital assets based on Code section 1221, could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. But if the overall result was a net loss, it was included in the computation of (and reflected in the statistics for) net gain or loss, noncapital assets.

The amount of gains (though not losses) on dispositions of most depreciable property includable in the computation of net gain or loss under section 1231, was reduced as a result of sections 1245 and 1250. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the computation of net gain or loss, noncapital assets was increased.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights); and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communications, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible

property.

The amount of gain on dispositions of depreciable property under sections 1245 and 1250, treated as ordinary income and included in the computation of net gain or loss, noncapital assets, generally depended upon the amount of depreciation claimed on the asset after a cer-

tain date, prior to its disposition, although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based on the depreciation (or amortization in the case of emergency facilities) allowed or allowable after December 31, 1961. This "depreciation recapture" applied to dispositions of property made during taxable years beginning after December 31, 1962.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after December 31, 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight line method. If the property was held for more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Finally, with respect to the statistics for net gain or loss, noncapital assets, two assumptions were made. The first assumption had to do with sales of securities by security and commodity brokers, dealers, and exchanges, or sales of real estate by real estate subdividers, developers, and operative builders. If these transactions were reflected in business receipts and cost of goods sold in the tax return, instead of in net gain or loss, noncapital assets, the resulting profit or loss on the transactions, representing the difference between the receipts and the cost of sales, was transferred to the statistics for net gain or loss, noncapital assets, but only if the cost of sales was more than 50 percent of the receipts. (See "Business receipts.") The statistics for business receipts and cost of sales were then adjusted accordingly. The second assumption had to do with returns where no distinction was made or could be made between sales or exchanges of capital assets and sales or exchanges of other property. In such cases the reported amount was included in the statistics for net gain or loss, noncapital assets.

# Net income after tax

This amount was derived by subtracting income tax (including surcharge, tax from recomputing prior year investment credit, and additional tax for tax preferences) after investment credit from net income. It does not take into account (1) the additional credit for foreign taxes paid or accrued, or (2) the income tax liability of shareholders of Small Business Corporations electing to have their profits taxed at the shareholder level at the individual income tax rates.

## Net income or deficit

Net income or deficit was the difference between gross taxable receipts and the ordinary and necessary business deductions, as defined by the Internal Revenue Code. Net income reflects not only actual receipts by a corporation,

but also certain income from related foreign corporations only constructively received. For additional information about foreign income, see "Includable income of Controlled Foreign Corporations" and "Foreign dividend income resulting from foreign taxes deemed paid."

Net income is generally larger than income subject to tax because the net income of Small Business Corporations electing to be taxed through shareholders is, with the exception of certain long-term capital gains, excluded from income subject to tax. Net income is also larger because certain statutory special deductions from net income were allowed most corporations in computing their income subject to tax.

For mutual insurance companies other than life or marine, and other than certain fire or flood insurance companies, the net income used for Statistics of Income was the sum of the net investment income or loss, the statutory underwriting income or loss, the subtractions from the Protection Against Loss (PAL) account and the statutory special deductions allowed corporations generally. Thus, net income reflects not only the ordinary business deductions but the statutory deductions from underwriting income allowed only to these mutual insurance companies. It also reflects the additions (if any) to taxable income of amounts previously deferred from taxation in the PAL account. Statutory deductions from underwriting income and subtractions from the PAL account are described in the return form and instructions at the end of the report, and in Code sections 823 and 824.

Net income for some small mutual insurance companies reporting under Code section 821 (c) was net investment income only. The provisions of the section were applicable only to companies with income from investments (other than capital gains) and premiums of less than \$500,000, and with no reserve in the PAL account. The provisions were elective. Electing companies were not required to report underwriting income.

For life insurance companies, net income or deficit comprised gross taxable receipts reduced by the ordinary and necessary business deductions and reduced by additions to required reserves and certain other statutory deductions pertinent only to these companies. To arrive at net income or deficit for these companies the gain or loss from operations (which included both underwriting and investment income) was adjusted by adding back the statutory special deductions for intercorporate dividends received and for operations losses.

#### Net income (or deficit) per books of account

This was the after-tax profits as reported in tax return schedules reconciling income per books of account with income per Internal Revenue Code (see Schedule M-1, "Reconciliation of income per books with income per return," on the Form 1120 return facsimile at the back of this report), or in the case of most insurance companies, from the annual statements filed with the return.

For the most part, tax law provisions agree with accepted accounting practices and recognize the application of general accounting principles to the conditions and practices of a particular trade or business. However, for

certain kinds of income, deductions, or transactions, the law allows or requires special accounting that digresses from generally accepted accounting methods.

Four fundamental reasons account for most of the disparity between tax and book profits: (1) different bases, or accounting values, assigned to property which, for example, affect the size of depreciation or gain or loss when property is sold, (2) different definitions of numerous components, e.g., depreciation, depletion, and bad debt losses, (3) accounting differences in timing the receipt of income and the expensing of deductions, e.g., installment sales, income from construction contracts, prepaid income or anticipated future losses or expenses, income from foreign subsidiaries and expenses typically capitalized on the books but expensed on the tax return (intangible drilling costs are an example) or vice versa, and (4) recognition of certain income and deductions for tax purposes only, (e.g., the foreign dividend "gross-up"), or for book purposes only, (e.g., interest on State and local government obligations, lobbying expenses, and certain undistributed profits of foreign subsidiaries).

The data shown are subject to certain limitations. Although all corporations were required to provide data for a reconciliation of profits, some did not include them in their tax returns as originally filed, while others provided them in schedules of their own design from which total net income per books could not always be determined. Also, net income for tax purposes is likely to be more uniformly determined than net income for book purposes because of the necessity to conform with provisions of the Internal Revenue Code, although complete uniformity is lacking because of the various elections, special treatments, and other provisions in the law. In addition, net income per books was after taxes. The income tax liability reported on the tax return often differed from the book amount because of the several methods of accounting for taxes on the books.

On a historical basis, both book and tax net income are affected by changes in accounting practices by particular companies, in generally accepted accounting principles, and in tax law. Moreover, because more definitive measures of the differences between the two sets of profits are not available, there is no way of knowing how much of the difference is permanent (because of different definitions) or only temporary (timing differences would be expected to "wash out" over a number of years).

# Net long-term capital gain reduced by net short-term capital loss

See "Net capital gains."

# Net long-term capital gain taxed at alternative rates

This was the part of the tax base allowed under section 1201 for those returns where the alternative tax rate resulted in a lower tax liability than would have resulted from using normal tax and surtax rates on total taxable income.

Income subject to tax for returns with alternative tax

was the sum of (1) net long-term capital gain (reduced by net short-term capital loss) and (2) income taxed at normal tax and surtax rates (the balance of taxable income).

For most corporations, use of alternative tax did not affect the amount shown as income subject to tax. However, when net long-term capital gain was greater than "taxable income" (net income minus statutory special deductions) but the alternative rate (25 percent for 1969 and 28 percent for accounting periods beginning in 1970) applied to the capital gain was less than the regular rates applied to "taxable income," the capital gain, rather than "taxable income" became the tax base and was used for the income subject to tax statistics.

See the discussion of the increase in the alternative capital gains tax rate in the Changes in Law in section 1.

# Net operating loss carryover

See "Statutory special deductions."

# Net short-term capital gain reduced by net long-term capital loss

See "Net capital gains."

#### Net worth

Net worth represented the stockholders' equity in the assets of the corporation in contrast to the claims of creditors. In the statistics it comprises the net sum of the items (1) Capital stock, (2) Paid-in or capital surplus, (3) Retained earnings, appropriated, (4) Retained earnings, unappropriated, less (5) Cost of treasury stock, each of which is explained under its own heading.

#### Noncalendar year returns

Returns filed for a twelve-month accounting period ended during July through November 1969 and during January through June 1970 were included in this classification.

#### Nontaxable returns

Nontaxable returns were defined for the statistics as those that showed no income tax liability before foreign tax and investment credits, tax from recomputing prior year investment credit, or additional tax for tax preferences. Not included were returns of Small Business Corporations for which an election was made to be taxed through shareholders even if they showed a capital gains tax.

Most nontaxable returns were without net income. But many returns with net income were nontaxable if net income was offset by statutory special deductions, or by the deduction for amounts distributed for taxation to shareholders of regulated investment companies and real estate investment trusts. (See "Income subject to tax" and "Statutory special deductions" in this section.)

#### Normal tax and surtax

For purposes of this report, normal tax and surtax was used to describe the income tax liability before the addition of the surcharge, the tax from recomputing prior year investment credit, and the additional tax for tax preferences. In general it consisted of: (1) normal tax of 22 percent on total taxable income plus (2) surtax of 26 percent on total income in excess of \$25,000 or (3) alternative tax comprising a lower tax on the excess of net long-term capital gain over net short-term capital loss, and normal tax and surtax on the balance of taxable income. Alternative tax was used only if it was less than the normal tax and surtax on total taxable income. Normal tax and surtax as shown in the tables also included (4) the special tax on certain long-term capital gains of Small Business Corporations electing to be taxed through their shareholders, and, (5) the capital gains tax on net longterm capital gain (reduced by net short-term capital loss) applicable to regulated investment companies and real estate investment trusts.

The normal tax and surtax shown in this report for returns without net income was attributable to the tax imposed under special provisions of the Internal Revenue Code applicable to insurance businesses.

The transitional change in tax rates applicable to capital gains is described in the Changes in Law section of this report. See also "Income tax" in this section.

#### Notes and accounts receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Nontrade receivables were generally included in "other current assets."

Loans and mortgages may have been reported in notes and accounts receivable by savings and loan associations. When identified, such mortgage loans were transferred to "other investments."

The allowance for bad debts, shown as an adjustment to notes and accounts receivable, may include the reserves for the separate account, mortgage and real estate loans. As a result, it was possible for the reserve to exceed the amount of notes and accounts receivable.

#### Number of returns

Returns of inactive corporations were excluded except in tables B and 24 where inactive corporation returns are included in the total number and are also shown separately. (See "Inactive corporation returns.") The number of Form 1120S returns filed by Small Business Corporations for which an election was made to be taxed through shareholders is included in each total and is also shown separately in some of the tables.

#### Other assets

Other assets comprised, in general, noncurrent assets which were not allocable to a specific account on the re-

turn form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Includable were such items as deferred charges reported as noncurrent by the corporation, interest discounts, guaranty deposits, and intangible assets not subject to amortization. Other assets of banks included property held in trust if included in the banks' assets, while other assets of life insurance companies included market value of real estate, and that portion of stock and bond holdings in excess of book value.

#### Other current assets

Assets not allocable to a specific current account in the return form balance sheet, and assets specifically reported as short-term by the corporation, as well as marketable securities other than Government obligations comprised this classification.

Included were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction corporations, amounts reported as a current item for contract work in progress in excess of billings were also included.

Also included in other current assets were amounts reported as inventories on nonconsolidated returns of investment and holding companies (other than operating holding companies); security and commodity brokers, dealers, and exchanges; and real estate subdividers, developers, and operative builders.

#### Other current liabilities

Other current liabilities included for the most part certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions.

For construction corporations, amounts of advances or deposits on uncompleted contracts or jobs in progress were included in this item if reported as current.

#### Other deductions

Other deductions comprised (1) business expenses which were not allocable to a specific deduction item on the return form, and (2) certain amounts which were given special treatment in the course of statistical processing.

The first category included such items as administrative, general, and selling expenses; bonuses and commissions; delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; and similar items

The second category included salaries and wages not reported as a cost of sales and operations and not reported as a part of another deduction item; unrealized profit on

current-year installment sales; reported amounts of negative income; business deductions not itemized on life and most mutual insurance company returns and certain reserve and other deductions unique to these companies; and losses by abandonment, theft, fire, storm or other casualty. Casualty and theft losses excluded any losses on capital assets and on real and depreciable property if such assets were held for more than 6 months and if any compensation from insurance was received for such losses.

## Other employee benefit plans

Contributions made by employers to such plans as death plans, health or accident and sickness plans, and other welfare plans, were deductible under Code section 162. The statistics for this item include amounts identified in the cost of sales or operations schedules.

Excluded were deductions claimed for employer contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404. (See "Pension, profit-sharing, stock bonus, annuity plans.")

#### Other interest

Other interest consisted of amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds *less* amortizable bond premium. For installment sales, interest received included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

# Other investments

This category generally included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments generally not held for conversion to another form within the coming year included stocks, bonds, loans on notes or bonds, loans to subsidiaries, and other types of financial securities.

Real estate not reported as a capital asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings), and real holdings of insurance carriers, other than their home office and branch office buildings and equipment, were reported as "other investments."

## Other liabilities

Other liabilities were obligations which were not allocable to a specific account on the return form balance sheet and were either noncurrent accounts, in general not due within one year, or accounts which could not be identified as either current or long-term.

Examples of "other liabilities" were deferred or unearned income not reported as part of a current account, provisions for future taxes based on the effects of either accelerated depreciation or possible income tax adjustments such as for the investment credit, and principal amounts of employee and similar funds.

#### Other receipts

Other receipts included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreement; profit from commissaries; profit on prior-years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

## Paid-in or capital surplus

This comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includable were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

#### Part-year returns

Part-year returns were those filed for accounting periods of less than 12 months which ended in the period July 1969 through June 1970. Such returns were filed as a result of business liquidations, reorganizations, mergers, and changes to new accounting periods.

#### Payments on estimated tax

See "Estimated tax payments."

# Payments with applications for extension of filing time

Data for this item were derived from the income tax returns rather than from the applications for extension of time in which to file, Form 7004, or its equivalent. Corporations which filed the form on time and paid the required amount of tax liability (tentatively determined) were granted an automatic extension of 3 months in which to file returns. A second extension of 3 months could be granted under certain conditions.

Requesting the extension of time to file the return did not postpone the payment of tax. When an extension was requested, at least half of the unpaid balance of the tax liability tentatively determined (taking into account any credits against tax, as well as any estimated tax payments) was due. If the option of paying the tentatively determined tax liability on an installment basis (with the balance due on or before 3 months after the regular filing date) was not used, the entire amount was due with the application.

The statistics may be slightly understated because of taxpayer reporting variations and because of the inability to identify the total amount from the tax returns.

# Pension, profit-sharing, stock bonus, annuity plans

Contributions made by employers to these plans were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryover feature for certain amounts paid in excess of the limitation. Deductions were also allowed for employer contributions made to benefit plans established for certain United States citizens employed by foreign subsidiaries and branches of domestic corporations. The statistics for this item include such amounts identified in the cost of sales or operations schedules. (See also, "Other employee benefit plans.")

## Rent paid on business property

These deductions for ordinary and necessary expenses consisted of rents paid for the use of land or structures; delay rentals for oil and gas companies; and rents paid for leased roads, rolling stock, and work equipment for railroad companies. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

#### Rents

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses which were related to rents were not deducted directly from the rental income, but were reported among the various business deductions from total receipts. For manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts.

#### Repairs

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs and could include the cost of labor, supplies, and other items which did not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery or equipment, or for permanent improvements which increased the cost or basis of the property were not deductible currently and were charged to capital expenditures, which were generally depreciable.

#### Retained earnings, appropriated

Earnings set aside for specific purposes and not available for distribution to stockholders were included under this heading. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately; and, reserves for taxes, and unrealized profits or uncarned income, which were included in "other liabilities" or "other current liabilities."

#### Retained earnings, unappropriated

Retained earnings, unappropriated consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

## Returns other than Form 1120S

Returns other than Form 1120S was the term used in the statistics to distinguish the returns filed for corporations subject to the regular income tax from Small Business Corporations electing to be taxed through shareholders.

#### Returns with net income

Returns with net income were those showing gross taxable receipts exceeding the ordinary and necessary business deductions allowed by the Code.

#### Returns without net income

Returns without net income were those for which ordinary and necessary business deductions exceeded gross taxable receipts. In addition to deficit returns, this classification also included returns where gross taxable receipts and business deductions were equal. (See "Net income or deficit" in this section.)

#### **Royalties**

Royalties were payments received, generally on an agreed percentage basis, for the use of property. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. The amount reported was the gross amount. Expenses relating to royalties, depletion or taxes, for example, were not deducted directly from the income, but were reported among the various business deductions from total gross income.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates (see the Changes in Law section). If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

#### Size of business receipts

Size of business receipts was based on the gross amounts from sales and operations for industries except those in the Finance, insurance, and real estate division. For the finance industries, total receipts, which is the sum of business receipts and investment income, was used as the basis for classification.

#### Size of total assets

Size of total assets was based on the amount reported in the end-of-year balance sheet. Returns with zero assets were used as a classification for returns of (1) liquidating or dissolving corporations which had disposed of all assets and whose income tax returns were final returns, (2) merging corporations whose assets and liabilities were included in the returns of the acquiring corporations, and (3) foreign corporations with income effectively connected with the conduct of trade or business within the United States (except foreign insurance companies providing balance sheet information for United States branches). (See also, "Total assets and total liabilities.")

## **Small Business Corporation returns**

Form 1120S, U.S. Small Business Corporation Income Tax Return, was filed by corporations electing to be taxed through shareholders under section 1372 of the Code.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. It could not receive more than 80 percent of its gross receipts from sources outside the United States. It also could not receive more than 20 percent of its gross receipts from passive investments (interest, rents, royalties, annuities, and gains from sale or exchange of stock and securities), except if during the first 2 years of business the passive investment income for the year was less than \$3,000.

Net income of Small Business Corporations was computed in the same manner as for most corporations. The net operating loss deduction and other statutory special deductions allowed most corporations, such as for dividends received, could not be taken. The electing corporation was generally not taxed. However, it could be subject to a special capital gains tax on net long-term capital gain (reduced by net short-term capital loss) if (1) the net long-term capital gain exceeded net short-term capital loss by more than \$25,000, and was more than 50 percent of net income, and (2) net income exceeded \$25,000. Foreign tax credit and investment credit were not available to the corporation to reduce this tax (although the cost of investment credit property was allocated to shareholders for their use in computing the credit).

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gains (reduced by any tax paid on them by the corporation) retained their character in the hands of the shareholder. Also, shareholders were allowed to deduct their share of the corporations' deficit from other forms of individual (or fiduciary) income as part of their net operating loss deduction. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

# Statutory special deductions

Statutory special deductions is the term used for the statistics to describe the four deductions for (1) net operating losses of prior years, (2) intercorporate dividends received, (3) dividends paid on certain perferred stock of public utilities, and (4) Western Hemisphere Trade Corporations. Since these deductions were allowed by law, in addition to ordinary and necessary business deductions, they are shown as deductions from net income.

Two of the four deductions and part of the intercorporate dividends received deduction (dividends received on certain preferred stock of public utilities) were based on a formula tied to the combined normal tax and surtax rates. Since the combined normal tax and surtax rates were affected by the surcharge, the percentages used for the deductions were also affected. For additional detail see the "Changes in Law" section and "Surcharge" in this section.

In general, net income less the statutory special deductions equaled income subject to tax. However, the two dividend deductions were not restricted to returns with net income, nor, in general, to the amount of net income, and thus became part of the statutory loss for some corporations. Statutory special deductions were not allowed to Small Business Corporations for which an election was made to be taxed through shareholders, nor to regulated investment companies and real estate investment trusts.

Statistics for statutory special deductions are subject to certain limitations inherent in the method of reporting these amounts. For example, where there was no net income to reduce (and consequently no income subject to tax), the special deduction for dividends recieved may not have been reported even though the deduction was allowable as part of the statutory net operating loss. Also, where both a net operating loss deduction and a dividends received deduction were available, the corporation may have used only the net operating loss deduction to offset net income instead of using the net operating loss deduction to offset only that portion of net income remaining after subtracting the dividend deduction. This would result in an overstatement of amounts shown in the statistics for the net operating loss carryover and an understatement in amounts shown for the dividends received deduction.

Definition of the four statutory special deductions are:

(1) Net operating loss carryover.—The total net operating loss deduction was based on statutory losses of prior or subsequent years which could be used to reduce taxable income for a specified number of years. The amount shown in this report, however, consists only of losses from *prior* years actually used to reduce taxable income for 1969. Losses incurred after 1969 and carried back to that year at a later date could not be reported on the returns used for this report. In general, losses were carried back over a 3 year period and any amount not offset against income during that time could then be carried forward against income for a period not exceeding 5 years. Longer carryover periods were allowed for certain foreign expropriation losses, and for corporations applying for tax assistance under the Trade Expansion Act of

1962, for regulated transportation corporations, and for new life insurance companies. The carryover period was also extended under certain conditions for corporations with unused investment credit.

Net operating losses upon which the current-year deduction was based included (a) the excess of ordinary and necessary business expenses over income in the loss year, and (b) statutory deductions claimed in the loss year for dividends received and for dividends paid on certain preferred stock of public utilities (or any excess of such deductions over net income).

The net operating loss deducted for the current year was limited to net income reduced first by the deductions for dividends received and for dividends paid on certain preferred stock of public utilities.

- (2) Dividends received deduction.—The dividends received deduction, under Code sections 243–246, presented in this report was the sum of the following components:
- (a) A deduction equal to 85 percent of dividends received from domestic corporations which were themselves subject to the income tax. This particular deduction accounted for the major portion of the dividends received deduction.
- (b) A deduction equal to 85 percent of certain dividends received from foreign corporations (l) which had been engaged in a trade or business within the United States for at least 3 years, and (2) which also had at least 50 percent of their gross income effectively connected with the United States trade or business.
- (c) A deduction equal to 100 percent of certain intragroup dividends allowed members of controlled groups not electing to file consolidated returns but instead sharing a single surtax exemption under Code section 1561.
- (d) A deduction equal to 100 percent of dividends received from wholly owned foreign subsidiaries whose entire gross income was effectively connected with the conduct of a trade or business within the United States.
- (e) A deduction equal to about 62 percent of dividends received on certain preferred stock of public utilities for which a dividends paid deduction, described below, was also allowed the distributing corporation. The applicable percentage was based on the income tax rate, as described earlier, and because of the income tax surcharge varied from 62.5 percent (for corporations with accounting periods ended July through December 1969) to 61.4 percent (for corporations with accounting periods ended January through June 1970).
- (f) A deduction equal to 100 percent of dividends received by small business investment companies.

For returns with net income for the taxable year, there was a limitation on the deduction, based on net income, for dividends received not subject to the 100 percent deduction. For these net income returns the deduction could not exceed 85 percent of net income less any Western Hemisphere Trade Corporation deduction (described below) and less any 100 percent deduction for domestic intragroup dividends. This limitation was not applicable if the corporation had no net income for the year. In this case, the deduction became part of the statutory net operating loss previously described.

(3) Deduction for dividends paid on certain preferred stock of public utilities.—For public utility companies, as defined by law, a special deduction was allowable under Code section 247 for dividends paid on certain preferred cumulative stock deemed issued prior to October 1, 1942. This deduction, based on the income tax rate as described earlier, varied because of the income tax surcharge from a maximum deduction of 26.5 percent of the dividends paid on such stock (for corporations with accounting periods ended July through December 1969), to a deduction of 27.8 percent (for corporations with accounting periods ended January through June 1970.)

If the dividends paid were greater than net income reduced (in general) by all other statutory special deductions for the year, the deduction could not exceed the above-described percentage of net income after this ad-

justment.

(4) Western Hemisphere Trade Corporation deduction.—This deduction was allowed certain domestic companies which qualified under section 921 of the Code. These companies conducted almost all of their business outside the United States, but within the Western Hemisphere. This special deduction was computed at the same percentage rates as those described for the deduction for dividends paid on certain preferred stock of public utilities. It ranged from 26.5 percent of net income after all other statutory special deductions (for corporations with accounting periods ended July through December 1969), to 27.8 percent (for returns with accounting periods ended January through June 1970).

#### Surcharge

The surcharge was imposed on the regular income tax at a 10 percent annual rate from January 1, 1968 to December 31, 1969. The Tax Reform Act of 1969 extended the surcharge at a 5 percent annual rate from January 1, 1970 until June 30, 1970 (see the Changes in Law section)

The income tax surcharge was based on tax before foreign tax and investment credits, the addition of tax from recomputing prior year investment credit, and the additional tax for tax preferences. Although the surcharge was imposed on income tax computed at the alternative tax rates, it was not used in the determination of whether alternative tax (when the tax computed at alternative rates was less than the tax computed at the regular rates), or the regular tax was more advantageous. In the case of controlled groups of corporations electing to take multiple \$25,000 surtax exemptions, where each member corporation had to pay an additional tax equal to 6 percent of its exemption, the additional tax was part of the tax upon which the surcharge was computed.

In this report the statistics for income tax include surcharge.

#### Tax due

Tax due was the amount of income tax liability reported as due at the time the return was filed. To show a tax due the return had to have income tax after foreign tax and investment credits. For this purpose, the income tax included tax from recomputing prior year investment

credit, additional tax for tax preferences, and tax on undistributed Personal Holding Company income (which was not tabulated or included in the income tax presented in this report). Tax due, then, was the amount payable after taking into account (a) credit from regulated investment companies; (b) payments with applications for extension of time in which to file; (c) payments on estimated tax; and (d) credit for U.S. taxes paid on certain nonhighway use of gasoline and lubricating oil.

The entire tax due could be paid with the return at the time of filing; or the corporation could elect to pay the tax due in two equal installments. One installment had to be paid at the prescribed time of filing. The balance was due on or before 3 months after that date.

The amounts shown do not reflect adjustments made after the return was filed. The results of tax audit, carryback of net operating losses, carryback of foreign taxes paid or accrued in future years, or the carryback of unused investment credit, may affect the final tax liability and the tax due.

# Tax from recomputing prior year investment credit

This tax, a recapture of investment credit, resulted when certain depreciable property used in computing the investment credit was disposed of prior to the useful life assumed at the time the investment credit was originally computed. The tax was payable for the year in which the property was disposed of and amounted to the difference between the credit previously taken on such property and the credit which would have been allowed had the actual life been used.

Unless otherwise indicated, tax from recomputing prior year investment credit is included in the statistics for income tax for this report.

#### Tax overpayment

This was the amount reported as the excess of payments and credits over total income tax liability at the time the return was filed. For this purpose, the income tax liability included surcharge, tax from recomputing prior year investment credit, additional tax for tax preferences, and tax on undistributed Personal Holding Company income (which was not tabulated or included in the income tax presented in this report) and was after reduction by the foreign tax and investment credits. Overpayment, then, was the excess of payments and credits after taking into account (a) credit from regulated investment companies; (b) payments with applications for extension of time in which to file; (c) payments on estimated tax; and (d) credit for U.S. taxes paid on certain nonhighway use of gasoline and lubricating oil.

The overpayment could be credited toward the following year's estimated tax, refunded, or partially refunded and partially credited. Some taxpayers, however, failed to indicate the way in which the overpayment was to be treated.

The amounts shown do not reflect adjustments made after the return was filed. The results of audit, the carryback of net operating losses incurred in future years, the carryback of certain foreign taxes paid or accrued in future years used to increase the current-year foreign tax credit, or the carryback of unused investment credit, may affect the final tax liability and the tax overpayment.

#### Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, and Federal taxes paid on interest from tax-free covenant bonds.

Some corporations reported excise and stamp taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and therefore could not be added to the statistics for taxes paid.

#### Tentative investment credit

Tentative investment credit represented the earned credit before taking into account the statutory limitations based on the size or presence of income tax. For most corporations, the tentative credit was equal to 7 percent of investment qualified for credit, an amount based on the cost of certain depreciable purchases and designed to give weight to longer-lived assets. (See "Investment qualified for credit".) An exception was made for investment in certain public utility property. The law specified that for such property the otherwise qualified investment should be reduced to three-sevenths of the total amount. As a matter of practical computation, however, the full qualified investment was usually reported, and a 3 percent rate substituted for the 7 percent rate in order to obtain the legal tentative credit. See facsimile of Form 3468.

#### Total assets and total liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were derived from schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Because Forms 1120L and 1120M used by life and certain mutual insurance companies did not provide for the complete reporting of balance sheet information, asset and liability data for these companies were obtained from balance sheets filed with the returns (or from reference books) in the form required by State law. These sources were also used for any other insurance companies, not filing returns on Forms 1120L or 1120M, which filed balance sheets in the form required by State law in lieu of the income tax return schedule.

#### Total deductions

As derived for the statistics, total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and (3) net loss from sales of noncapital assets. Components of total deductions are shown in the income statement segment of tables 2 and 3.

For certain mutual insurance companies, with total receipts under \$500,000, total deductions represented only investment expenses; business expenses were excluded by law.

#### **Total liabilities**

See "Total assets and total liabilities."

# **Total receipts**

The components of total receipts are shown in the income statement segment of tables 2 and 3. This computed amount was derived for the statistics as follows:

Included items—(1) Gross taxable receipts (before deduction of cost of sales and operations and net losses from sales of noncapital assets); (2) Nontaxable interest received from State and local Government obligations.

Excluded items—(1) Other nontaxable income recognized by the corporation, (2) Certain taxable income from related foreign corporations only constructively received.

For certain mutual insurance companies, with total receipts under \$500,000, the gross taxable receipts included in the statistics represented only the receipts from investments; operating income was excluded by law.

### Total receipts less total deductions

This item differed from net income for tax purposes in that it included nontaxable interest received from State and local government obligations and excluded certain income from related foreign corporations only constructively received.

#### Unused investment credit

Unused investment credit was the portion of the tentative investment credit plus investment credit carryover which exceeded the amount used to reduce the tax liability for the current year. The unused credit could be carried over to other years. See "Investment credit carryover" in this section. The amounts shown in 1969 were derived for the statistics by subtracting the actual investment credit from the tentative credit plus investment credit carryover on a return-by-return basis. Inasmuch as corporations without tax did not have to report information relating to their unused investment credit, the amounts shown may be somewhat understated.

#### Unused tentative investment credit

The tentative investment credit was the amount "earned" on current year's qualifying investments before taking account of the limitations on the amount of the actual credit allowed against the income tax. In general, the unused tentative investment credit was the amount of credit generated in the current year that was in excess of the limitations. This amount was eligible to be carried back or carrier over for inclusion in the credit claimed for other taxable years. See also, "Unused investment credit" and "Investment credit carryover."

The amounts shown were derived for the statistics by subtracting, on a return-by-return basis, the credit claimed from the tentative credit. Since corporations without income tax before investment credit did not have to report information relating to the unused investment credit, the statistics may be somewhat understated.

#### Western Hemisphere Trade Corporation deduction

See "Statutory special deductions."

#### Zero assets

This category was used in classifying returns by size of total assets. Included were: (1) final returns of liquidating or dissolving corporations which had disposed of all assets, (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations, and (3) returns of foreign corporations with income "effectively connected" with the conduct of a trade or business in the United States other than foreign insurance company returns with balance sheet information for U.S. branches.

# Description of the Sample and Limitations of the Data

# **Description of the Sample**

#### Sources of data

The statistics in this report are estimates based on a stratified sample of corporation income tax returns selected after revenue processing but before audit. The sampled returns were used to represent the businesss activities of domestic corporations and the U.S. business activities (other than passive investment) of foreign corporations filing returns with accounting periods ended

July 1969 through June 1970.

The corporation population from which the sample was drawn was counted at about 1,750,000. This population represented the following types of returns: (1) Form 1120 (Corporation Income Tax Return), (2) Form 1120L (Life Insurance Company Income Tax Return), (3) Form 1120M (Mutual Insurance Company Income Tax Return), (4) Form 1120S (Small Business Corporation Income Tax Return), and (5) Form 1120-F (Income Tax Return of Foreign Corporation). Returns not included in the corporate population were, in general, those in the Form 990 series filed by tax-exempt organizations.

The number of returns counted in the population differs from the number of profit-seeking corporations in existence for 1969 chiefly because the Internal Revenue Code permits parent corporations to file single returns presenting the combined financial data for an entire "affiliated group." For 1969, there were some 83,000 subsidiaries represented in some 17,000 consolidated returns.

The population count was, for the most part, the number of returns processed by the Internal Revenue Service during calendar year 1970. However, the count may be said to represent the total number of returns for income year 1969, regardless of when the returns were actually filed. Prior-year delinquent returns were included for the purpose of estimating data for returns for income year 1969 filed too late to be included in the sample. It was assumed that the characteristics of returns due but not yet received could be represented best by prior-year delinquent returns received during the current-year filing period.

### Sample selection

Most corporation returns for income year 1969 were designated by computer on the basis of the "Employer

Identification Number" and specified characteristics included in the Internal Revenue Service's Business Master File (BMF) system for revenue accounting. Most corporation returns were processed under this system although Form 1120S returns were processed under an auxiliary system. The BMF tape records included such information as the tax form, the Employer Identification Number, the coded size of total assets, and for returns other than Form 1120S, the amount of net income or deficit. This information was used in connection with the Employer Identification Numbers to determine which returns were selected for the sample.

In addition, there were a few returns that were manually designated for the sample. These were Form 1120-F returns filed in the Office of International Operations in

Washington, D.C.

Under the BMF computer sample selection system for returns other than Form 1120S different sampling rates were set for different combinations of total assets and net income or deficit. For a return to fall into a particular sample class, both conditions (total assets and net income or deficit) had to be met.

The sample classes used for 1969 can be described as follows:

#### I. Forms 1120, 1120L, 1120M, and 1120-F:

# Returns of Corporations Controlled By Name

Sample Class A.—Generally returns of large corporations with total assets of \$10 million or more. The criterion, however, for returns classified in several of the industries included under "Finance, insurance, and real estate" was total assets of either \$50 million or more, or \$100 million or more.

# Returns of Corporations Not Controlled By Name

Sample Class B.—

- (1) Returns classified in "Finance, insurance, and real estate" with total assets of \$10 million or more not included in sample class A.
- (2) Other returns with total assets less than \$10 million in the following categories:
- (a) Corporations with net income or deficit greater than \$1 million;
- (b) Life (Form 1120L) and mutual (Form 1120M) insurance companies;
  - (c) Foreign (Form 1120-F) corporations and do-

mestic corporations with foreign addresses that conducted

their operations abroad;

(d) Consolidated returns and returns with Personal Holding Company schedules attached which were filed before January 1, 1970 (generally, they were for accounting periods ended July through September 1969) in the 10 smallest Internal Revenue Districts.

Sample Class C.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$5 million but less than \$10 million, and with net income or deficit under \$1 million, and (2) returns with total assets less than \$5 million or not reported, and with net income or deficit \$750 thousand but less than \$1 million.

Sample Class D.—Consolidated returns and returns with Personal Holding Company schedules attached, with total assets less than \$10 million, and filed by corporations before January 1, 1970, (generally they were for accounting periods ended July through September 1970) in all but the 10 smallest Internal Revenue Districts.

Sample Class E.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$1 million but less than \$5 million, and net income or deficit under \$750 thousand, and (2) returns with total assets less than \$1 million, or not reported, and with net income or deficit \$500 thousand but less than \$750 thousand.

Sample Class F.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$500 thousand but less than \$1 million, and with net income or deficit less than \$500 thousand, and (2) returns with total assets less than \$500 thousand, or not reported, and with net income or deficit \$250 thousand but less than \$500 thousand.

Sample Class G.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$250 thousand but less than \$500 thousand, and with net income or deficit less than \$250 thousand, and (2) returns with total assets less than \$250 thousand or not reported, and with net income or deficit \$100 thousand but less than \$250 thousand.

Sample Class H.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$100 thousand but less than \$250 thousand, and with net income or deficit less than \$100 thousand, and (2) returns with total assets less than \$100 thousand, or not reported, and with net income or deficit \$50 thousand but less than \$100 thousand.

Sample Class I.—Except for special categories of returns included in sample classes B and D, (1) returns with total assets \$50 thousand but less than \$100 thousand, and with net income or deficit less than \$50 thousand, and (2) returns with total assets less than \$50 thousand or not reported, and with net income or deficit \$25 thousand but less than \$50 thousand.

Sample Class J.—Except for special categories of returns included in sample classes B and D, returns with total assets less than \$50 thousand or not reported, and with net income or deficit less than \$25 thousand.

#### II. Forms 1120S:

Sample Class K.—Returns of large corporations con-

Table D.—CORPORATION RETURNS: NUMBER FILED, NUMBER IN SAMPLE, PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE CLASS, 1969

	Number o	f returns	Sampli	ng rate
Sample class	Filed	In sample	Pre- scribed	Achieved
	(1)	(2)	(3)	(4)
Total	1,750,072	105,438	-	-
Forms 1120, 1120L, 1120M, 1120-F, total	1,508,111	97,725	-	-
A	1	9,282 14,554 4,839 344 20,882 5,930	1.0000 1.0000 .4000 .2000 .3000	1.0000 1.0000 .3844 .1834 .2932 .0663
G. H. I. J.	155,693 288,751 231,007 633,917	9,124 13,861 6,652 12,257	.0600 .0500 .0300 .0200	.0586 .0480 .0288 .0193
Form 1120S, total	241,961 33	7,713 33	1.0000	1.0000
M	2,984 238,944	2,984 4,696	1.0000 .0200	1.0000 .0197

trolled for the sample on a name basis. The basis for name control was, in general, total assets of \$10 million or more.

Sample Class L.—Generally, returns with total assets of \$1 million but less than \$10 million.

Sample Class M.—Returns with total assets less than \$1 million or not reported.

For each of the sample classes, the total number of returns filed, the number in the sample, and the prescribed and achieved sampling rates are presented in table D.

Differences between the prescribed and achieved sampling rates occurred for several reasons. In part, they were caused by fluctuations in the frequency of occurrence of the digits in the Employer Identification Numbers used in the BMF and auxiliary systems to designate returns for the sample. In part, they were also attributable to a few returns that were designated for the sample but not obtained after follow-up.

Differences also occurred when occasionally characteristics of a return differed considerably from the characteristics of the sample class in which it was included through error. Such returns were reassigned to other classes using guidelines provided for this purpose. One of these guidelines stipulated that the reassignment would not increase the "weighting factor" (defined below) applied to the return.

#### Method of estimation

The population for most returns was based on BMF computer counts of the number of returns processed by the seven Internal Revenue Service Centers for each of the 58 Internal Revenue district offices. However, computer counts were not made of Form 1120S returns because of certain peculiarities associated with the auxiliary system in which they were included.

These peculiarities involved the multiple counting of returns which for various reasons had to be recycled during revenue processing. This did not result in oversampling because using the Employer Identification Number there was only one return to be located regardless of the number of times a recycled return was designated. In the absence of usable computer counts, the population of Form 1120S returns was determined from manual counts of returns obtained from document locator number as-

signment records maintained by the operating service centers. These records were in categories identical to the sample classes used by the Statistics of Income program.

The population for returns processed for the Office of International Operations in Washington, D.C. was obtained from manual counts.

The adequacy of response to the sample plan was reviewed, by sample class, by applying the prescribed rates to the number of returns actually received from each office. When receipts appeared to be inadequate, a followup was conducted to account for the missing returns. In the case of returns designated through the BMF system but not located, apparent shortages could be narrowed down to two causes: (1) random fluctuation of the assigned Employer Identification Number ending digits or (2) factors inherent in the revenue processing which preceded the highly reliable computerized sample designation stage.

For all returns, sample data were blown up to the sample class totals by using "weighting factors," determined by dividing the number of returns filed per sample class

by the number of sample returns for that class.

The population of returns filed shown in column 1 of table D represents the total that was subject to sampling. However, a comparison of the estimated total number of returns shown in table 1 of this report with the total number of returns filed reveals a difference of about 91,000. This difference occurred for the following reasons:

- 1. About 79,000 returns with neither income nor deductions were classified as returns of inactive corporations. Although inactive corporations are excluded from most tables, they are shown separately in tables B and 24.
- 2. About 1,700 were either amended returns which could not be readily associated with the original return at time of sampling, or tentative returns which could not be associated with a revised return at time of sampling, or returns of special groups of corporations intentionally omitted from the statistics.

Amended returns and the few tentative returns were excluded in order to avoid duplication because the original return in the first instance and the revised return in the second may have already been sampled (since both returns would have had the same Employer Identification Number). Returns of the following special groups of companies were among those included in the sample but excluded from the tables: (a) foreign corporations with only income not effectively connected with a U.S. trade or business (Code section 881), (b) corporations conducting most of their business operations in U.S. possessions and thereby exempt from taxation (section 931), (c) foreign investment companies (section 1247), (d) foreign corporations, notably certain airlines, shiplines, and communication satellite systems, exempt from U.S. and foreign taxation under reciprocal treaty arrangements (section 883), (e) mutual insurance companies with gross income under \$150,000 and thereby exempt from taxation (section 501), and (f) information returns filed for certain joint business undertakings such as "cost companies" and other captive companies, excluded because the data for them were also included in returns filed by owner corporations which were represented in the statistics.

3. A small difference was attributable to the fact,

that in order to simplify processing, frequencies in the tables were based on weighting factors rounded only to two decimal places.

4. In addition, in the 100 percent sample classes, returns of large corporations received after weighting factors were computed and up to the time the data were tabulated, as well as estimates for returns of certain large corporations which were not yet available for statistical processing, were added to the sample counts, in effect increasing the statistical population. Moreover, other large corporation returns filed with extensions of time and processed during 1971 were diverted from the 1970 sample if they had 1969 accounting periods. It was assumed that these returns were offset by an equivalent number diverted from the 1969 sample for inclusion in the 1968 statistics.

## **Limitations of the Data**

# Sampling variability

Unless based on all of the returns in the population, each entry in the tables of this report is based on a sample and can be expected to differ more or less from the corresponding value that would be obtained by aggregating data from the total population. A statistical measure that pertains to the difference that might be expected to result is called the "standard deviation of the estimate." This measure is based on the presumption that similarly selected samples are assumed to yield a normal distribution in each cell.

The "coefficient of variation" is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which estimates derived from similarly selected samples would be expected to fall. The coefficient of variation produces the same results in percentage terms. When it is added to and subtracted from 100 percent it provides the computed upper and lower percentage limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. When the coefficient is doubled and then added to and subtracted from 100 percent, the resulting computed upper and lower percentage limits then indicate the range within which approximately 95 percent of the estimates would fall. When tripled, it indicates the range within which approximately 99 percent of the estimates would fall. Table F at the end of this section shows the coefficient of variation of selected frequency and amount estimates for each minor industry.

"Upper limit" coefficient of variation estimates based on an original formula developed by the Internal Revenue Service Statistics Division are shown in table E for 1969 frequency estimates of corporation returns in general. These estimates are based on the premise that for any given frequency in a table in this report, the highest value of the coefficient of variation occurs when the sample used to derive that estimate is composed of returns drawn from the most heavily weighted sample class. For this report, that would be sample class J which has a prescribed weighting factor of 50 and an achieved weight-

ing factor of 51.72. However, many of the table cells in this report cannot logically include returns based on sample class J. Therefore, it is possible to obtain lower estimates of the "upper limit" of the coefficient of variation for such cells. However, the percentages shown for the coefficients of variations in table E are, to a degree, higher than those which would be computed using the total sample counts in each of the sample classes rather than the sample counts for the sample class with the lowest sampling rate, and the standard formula for computing the coefficient of variation.

Because column 1 of table E is based on returns sampled at the 2 percent rate, table cells derived from returns sampled at higher rates would be represented by the upper limit estimates shown in columns 2 through 8, and these upper limits are accordingly lower than column 1. The concept of an "upper limit" is subject to limitations because it is possible for the coefficient of variation to exceed slightly the percentages shown. This is due to the effects of rounding the coefficient to one decimal place and of reducing the true "upper limit" values to more nearly represent real conditions.

The coefficient of variation of a frequency, as determined from table E may be used as a rough estimate of the coefficient of variation that applies to the associated amount. The coefficient of variation associated with aggregated amounts can be either higher or lower than the tabulated values. They can be lower because returns of large corporations, sampled at the rate of 100 percent and therefore not subject to sampling variability, account for a larger proportion of the total amount estimates but for a smaller proportion of the related total number of returns estimates. The coefficient of variation of associated amounts can be higher for cells where there is a negligible number of large corporations included in the cells, and where the dollar amount of the item measured in the cell varies considerably from return to return.

Frequencies and amounts considered subject to excessive sampling variability as measured by the coefficient of variation are not shown in the tables, although they are reflected in the appropriate totals. Where the coefficient of variation is deemed to be excessive (about 35 percent or more) data in particular cells have been deleted or have been combined in such a way as to present combined totals for groups of cells the combined coefficient of variation of which was not deemed to be excessive. Where deletions are made in tables, the applicable cells are footnoted. Where combinations of data are made, the combined totals are presented alongside the bracketed cells to which they relate.

#### Other limitations due to sampling

A dash, rather than a frequency or amount, in any given table cell indicates either that there were no returns with the particular characteristic, or that instances of the characteristic were not present among the returns selected for the sample. Since the coefficient of variation is estimated from the sample, it is similarly impossible to determine the accuracy of a dash (in other words, "zero"), for a frequency or amount unless it occurs in a cell where 100 percent sampling is normally presumed. In the latter case, the dash indicates a presumption of no returns with the particular characteristic.

# Sample management and processing controls

Sample management and control was based largely on summarized computer population and sample counts

Table E.—COEFFICIENT	OF VARIAT	ION OF EST	IMATED NUM	BER OF RET	URNS, 1969				
			Table show	ing claasifi	cation by as	set size			Tables not
7.47.4.3			F	leturns with	total assets	ı			showing classifi-
Estimated number of returns	Under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 under 500,000	500,000 under 1,000,000	1,000,000 under 5,000,000	5,000,000 under 10,000,000	10,000,000 or more	cation by asset size
· · · · · · · · · · · · · · · · · · ·	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
200. 300. 400. 500.	(1) (1) (1) (1) 31.8 29.1	(1) 33.5 29.0 26.0 23.7	31.5 25.7 22.3 19.9 18.2	28.3 23.1 20.0 17.9 16.4	26.5 21.6 18.7 16.8 15.3	11.0 9.0 7.8 6.9 6.3	8.9 7.3 6.3 5.7 5.2	(2) (2) (2) (2) (2)	(1) (1) (1) (1) 31.8 29.1
700. 800. 1,000. 1,200. 1,400.	26.9 25.2 22.5 20.5 19.0	22.0 20.5 18.4 16.8 15.5	16.8 15.7 14.1 12.9 11.9	15.1 14.2 12.7 11.6 10.7	14.2 13.3 11.9 10.8 10.0	5.9 5.5 4.9 4.5 4.1	4.8 4.5 4.0 3.7 3.4	(2) (2) (2) (2) (2)	26.9 25.2 22.5 20.5 19.0
1,600. 1,800. 2,000. 2,500. 3,000.	17.8 16.8 15.9 14.2 13.0	14.5 13.7 13.0 11.6 10.6	11.1 10.5 10.0 8.9 8.1	10.0 9.4 9.0 8.0 7.3	9.4 8.8 8.4 7.5 6.8	3.9 3.7 3.5 3.1 2.8	3.2 3.0 2.8 2.5 2.3	(2) (2) (2) (2) (2) (2)	17.8 16.8 15.9 14.2 13.0
4,000. 5,000. 7,000. 10,000. 15,000.	11.2 10.0 8.5 7.1 5.7	9.2 8.2 6.9 5.8 4.7	7.0 6.3 5.3 4.5 3.6	6.3 5.7 4.8 4.0 3.3	5.9 5.3 4.5 3.7 3.1	2.5 2.2 1.9 1.6 1.3	2.0 1.8 1.5 1.3 1.0	(2) (2) (2) (2) (2)	11.2 10.0 8.5 7.1 5.7
25,000. 35,000. 50,000. 75,000. 100,000.	4.5 3.7 3.2 2.6 2.3	3.7 3.1 2.6 2.1 1.8	2.8 2.4 2.0 1.6 1.4	2.5 2.1 1.8 1.5 1.3	2.4 2.0 1.7 1.4 ( <sup>3</sup> )	1.0 0.8 0.7 0.6 ( <sup>3</sup> )	(3) (3) (3) (3) (3) (3)	(2) (2) (2) (2) (2) (2)	4.5 3.7 3.2 2.6 2.3
150,000. 250,000. 500,000.	1.8 1.4 1.0	1.5 1.2 ( <sup>3</sup> )	1.1 0.9 (³)	( <sup>3</sup> )	(3) (3) (3)	(3) (3) (3)	(3) (3) (3)	(2) (2) (2)	1.8 1.4 1.0

<sup>&</sup>lt;sup>1</sup>Estimate from the eample is too small to yield a reliable estimate of the coefficient of variation.

<sup>2</sup>Coefficient of variation is normally zero because returns are not subject to sampling variability.

<sup>3</sup>Estimated number of returns is greater than the population estimates.

from the IRS Business Master File system. This method of controlling the sample replaced the more extensive and complicated system of controls required when the population and sample were based on manually derived counts of returns filed in a wide variety of categories used for revenue processing and audit purposes which then had to be summarized.

Beside these controls, a supplementary system based on name of company was required for large corporation returns sampled at a prescribed rate of 100 percent to insure that they were present in the sample. Using the name control system throughout the year it became possible to identify the relatively small number of missing returns, absence of which would have a major impact on the data. Reasons why these missing returns may not have been detected under regular sample management and controls by the time sample receipts were cutoff were as follows: (1) returns were not filed by cutoff time, (2) returns were filed but were still undergoing revenue processing and therefore were not yet available for the sample designation and selection at the required rate of 100 percent. Returns located after the cut off date through name control were than added to the sample right up until the time tabulations were run and the population revised as

In editing, transcribing, and tabulating the information from the sampled returns at the IRS Data Center in Oak Park, Michigan, additional checks were imposed to improve the quality of the resulting estimates. Returns that showed data in accompanying schedules but not on the appropriate lines of the return forms and returns with obvious errors were edited and properly adjusted. Editing also helped overcome variations in reporting by taxpayers and helped achieve certain statistical definitions deemed desirable, for example, a single depreciation figure that included amounts reported as part of the cost of goods sold. Also, during editing, amounts on returns other than Forms 1120S were rounded to thousands of dollars.

Returns with total assets of \$250 million or more, except those filed by life (Form 1120L) and mutual (Form 1120M) insurance companies, were edited and verified

100 percent (and corrected when necessary) in the National Office Statistics Division. The quality of the statistical editing of other returns, performed at the Data Center, was maintained by a verification and correction sampling plan.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the Data Center of quality levels and to detect areas in which additional training or instructions were needed. Generally, this program applied to returns with total assets under \$250 million. Most returns with total assets of \$250 million or more were not included in the quality control program because of the other checks on the validity of the data from these returns described below, and because their processing was controlled in the National Office.

Prior to tabulation of the data, numerous tests for internal consistency were designated by the Statistics Division and were applied to the data by computer. This assured that proper balance and relationships among return items and statistical classifications were maintained. Inconsistencies which could not be resolved readily in the Data Center were referred to the Statistics Division for resolution. The latter group included all data inconsistencies involving returns with total assets of \$250 million or more, actual error resolution for which involved recourse to microfilm records of the tax returns themselves.

Finally, prior to publication, all tabulations were reviewed for accuracy and reasonableness, in light of provisions of tax law, accounting practices, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and assumptions required in processing the data.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. In addition, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table F. --ACTIVE CORPORATION RETURNS: COEFFICIENT OF VARIATION OF SELECTED ITEMS, BY MINOR INDUSTRY [Money amounts in thousands of dollare]

:							Corpora	tion R	eturns,	19	69 • 5	Sam	ple Descr	ription and	Dat	a Limita	ations					
ne to etock- xcept in	Coefficient	(Percent)	(14)	16.56	18,42	0.78	0.45 0.62 0.54 (1) 10.66	0.50	8.60 18.47 6.28	8,68	18.81 10.89 10.15	0.26	0.53 0.63 0.63 0.38	4.000%0 8288%	0.35	1.99	9.22 15.92 12.45 25.84 18.00	7.62	17.82	5.91 7.59 8.91	0.43	3.08 2.83 5.51 1.73 10.53
Distributions to stock holders except in our stock	Amount		(13)	87,933	660,999	1,231,858	259,351 48,533 209,534 1,284 43,787	845,306 809,505 35,801	83,414 35,229 48,185	330,577	130,791 93,933	14,761,047	1,011,654 50,651 143,357 95,486 216,459	56,062 39,150 62,110 54,970 141,373 152,036	246,328	231,356 151,418 24,987 54,951	124,462 59,589 47,774 5,059 12,040	189,534	85,633	56,629 38,868 17,761	479,434 325,046 154,388	405,492 171,201 54,883 74,620 104,788
Investment credit	Coefficient	(Percent)	(12)	7,98	9.27	2,34	0.60 0.72 0.12 (*) 12.88	3.96 4.15 5.19	4.77 7.39 4.73	3.64	6.11 4.34 9.64	0.26	1.01 2.25 17.1 2.05 1.05	23.1.0 23.2.5 24.5 25.5 25.5 25.5 25.5 25.5 25.5	0.19	2.35	4.90 8.15 6.93 19.16 12.35	3.8	1,82	6.27	0.87	3.09 4.95 6.12 5.63 5.63
Investme	Amount	,	1.908.788	6,744	4,562	32,924	10,311 553 9,696 (*) 3,929	9,245	9,439 5,547 3,892	33,010	4,093 21,549 7,368	980,779	77,256 8,665 9,874 7,099 9,220	5,048 2,742 1,006 1,006 1,84 1,39 1,39	079'6	31,593 18,142 4,228 9,223	5,468 2,259 1,761 1,28 1,020	35,192	15,740	4,180 2,457 1,723	57,291 42,724 14,567	33,014 12,390 2,924 3,235 14,465
e tax	Coefficient of	(Percent)	(10)	4.17	4.67	0.63	0.57 0.02 0.35 (*) 12.48	0.42	5.59 8.03 4.83	1,86	3.5%	0.20	2.33 2.33 1.04	25.00 1.27.72 1.57.72 29.99	0.30	2.89 4.58 5.44 3.49	2.61 3.59 4.15 13.85 8.77	2.15	3.39	3.70	1.07	2.53
Іпсоше	Amount	3	39,374,125	137,945	105,827	930,758	184,217 26,571 156,002 (*) 21,284	646,624 578,981 67,643	78,633 52,511 26,122	813,508	227,093	21,620,587	1,874,772 160,224 210,385 180,021 349,322	110,008 43,558 173,220 122,611 253,554 271,869	782, 404	533,377 302,652 79,100 151,625	381,714 156,027 158,109 21,090 46,488	327,750	112,505	163,342	668,735 321,767 346,968	967,725 427,192 111,292 140,495 288,746
Deficit	Coefficient	(Percent)	(8)	7.22	8.31	3,52	5.83 3.69 13.43 19.46 10.48	5.04	17.15 19.19 (*)	3.89	6.50	1,39	4.13 5.40 13.53 9.02 23.76	14.46 25.63 (*) 20.29	17.59	7.46 14.15 13.89 10.34	8.61 22.26 10.56 25.43 25.43	8.20	11.81 25.39	11.84 14.76 19.56	12.40	5.65 19.51 7.08 15.44 9.67
Def.	Amount	1	13,213,905	271,071	221,987	494,251	190,437 108,668 34,118 47,651 55,393	223,232 157,213 66,019	25,189 17,627 (*)	830,942	317,501 221,882 291,559	4,015,425	402,404 100,710 41,028 81,240 24,237	53,616 15,907 6,548 (*) 25,044 46,804	3,820	156,323 59,987 36,467 59,869	210,036 42,735 111,955 18,248 37,098	40,300	56,912	89,329 61,218 28,111	59,107 25,388 33,719	242,843 20,164 83,192 54,537 84,950
Income	Coefficient of	(Percent)	0.18	4.27	4.94	0.82	0.51 0.10 0.33 (*) 11.23	0.76	5.46	2,18	3.66	0.23	0.78 2.38 2.22 1.60	4.15 2.98 0.88 1.68 2.87 2.04	0.31	2.80 4.47 5.25 3.47	3.03 5.21 4.22 15.27 8.06	2,55	5.50	3.84	1.40	11.6.6.6. 12.8.5.2
Net in	Amount		93,432,590	528,270	398,906	2,048,220	446,927 97,398 345,665 (*) 67,283	1,336,464 1,170,204 166,260	197,546	2,491,285	772,599	45,272,172	3,795,243 334,416 425,860 360,625 698,786	227,552 88,650 337,621 250,497 516,816 554,420	790,608	1,097,350 608,843 174,402 314,105	912,248 348,005 393,169 57,338 113,736	948,220	323,853	526,053 348,973 177,080	1,494,296	2,116,117 886,918 255,625 299,594 674,010
receipte	Coefficient of verietion	(Percent)	0.23	60.5	3.73	1.55	1.00	1.24	4.52 5.66 6.26	1.64	3.08	0.27	1.18 2.24 7.24 2.45 2.45	4.97 1.44 0.80 1.26 3.87 2.38	0.82	2.3. 2.5. 2.5. 2.5. 3.5. 5.5.	3.02 5.62 4.27 13.05 6.86	3.40	3.90	3.80	1.66	3.00
Total rece	Amount		1,680,482,985	12,127,144	8,199,784	16,233,328	3,204,332 805,812 2,200,421 198,099 2,539,968	7,718,266 4,885,386 2,832,880	2,770,762 2,075,534 695,228	83,912,537	34,984,968 19,326,425 29,601,144	710,084,099	98,166,884 25,680,015 14,764,887 8,852,347 11,529,534	6,145,845 2,369,693 4,756,929 6,934,086 6,106,362 11,026,686	7,289,418	22,426,269 11,234,652 4,115,067 7,076,550	24,399,332 7,987,392 11,491,987 1,815,279 3,104,674	14,173,205	5,699,803	8,757,755 5,865,899 2,891,856	21,377,271 12,847,714 8,529,557	26,607,915 7,586,595 3,840,875 4,373,684 10,806,761
Number of returns	Coefficient of verietion	(Percent)	0.12	3.31	70.77	18*7	15.68 (*) 22.68 23.85 14.41	9.32	9.03	1.62	2.81	1.14	3.80 10.11 9.31 11.10	11.69 22.67 10.77 27.20 9.40 9.34	<b>*</b>	6.05 11.15 10.72 9.63	4.15 9.44 5.98 10.92 9.76	. 20.6	9.80	6.53 8.05! 10.95	7.79 20.20 8.35	3.61 8.36 11.88 10.81 4.62
Number o	Total	3	1,658,820	31,979	20,468	14,028	1,673 (*) 657 545 1,673	7,818 5,850 3,968	3,223	127,670	12,597	202,102	16,108 2,447 2,502 1,711 1,714	2,011 75 65 239 2,754 2,890	<b>*</b>	6,908 2,100 2,285 2,523	19,060 2,829 9,383 3,158 3,690	8,901	2,632	6,927 4,844 2,083	3,106	25,817 4,355 2,677 2,868 15,917
	Minor industry		All industries	Agriculture, forestry, and flahery	Farms Agricultural services, forestry, and flahery	Mining	Metal mining Iron ores Copper, lead and zinc, gold and eliver ores Kiscolinneous metal mining Coal mining	Grude petroleum and natural gas . Crude petroleum, netural gas, and natural gas liquids Oil and gas field services .	Nonmetallic minerals (except fuels) mining	Contract construction	Building construction General contractors, except building construction Special trede contractors	Manufecturing	Food and kindred products Mest Products Destry Products Garned and frosen foods Grain mill products	Sugar. Mait Iquore and mait Actoholit beverages, except mait liquore and mait Bettled soft drinks and flavorings Other food and kindred products	Tobacco manufactures	Textile mill products Weaving mills and textile finishing Knittung mills Other textile mill producte	Apparel and other fabricated textile products  Men's and boys' Clothing.  Women's children's and infents' Clothing  Miscellaneous Apparel and accessories  Miscellaneous fabricated textile products	Lumber and wood producte, except furniture Logisting, lumber, and wood basic products	Prefetated et structural products	Furniture and fixtures  Honsehold furniture  Furniture and fixtures, except household furniture	Paper and allied products Pulp, paper, and board Other paper and allied products	Printing and publishing  Newpapers  Perfodicals  Books, greeting cards, and miscellancous publishing.  Other printing and publishing

Table F. --ACTIVE CORPORATION RETURNS: COEFFICIENT OF VARIATION OF SELECTED ITEMS, BY MINOR INDUSTRY --Continued [Moncy amounts in thousands of dollars]

				[Mone)	Money amounts in	thousands of	[ dollare]								
		Number of returns	returns	Total receipts	lpta	Net incom	2000	Deficit	1t	Income	tax	Investment	credit	Distributions to stock- holders except in own stock	to stock-
	Minor industry	Total	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)
		(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(77)
6,50106,50 6,50106,50 7,50106,50	Wennfacturing-Continued Chemicals and allied products Easic chemicals, plastics, and synthetics Orug. Sasp, cleaners, and tolict goods Faints and allied products Chemical products not alled products of the chemical products of the chemical products of the chemicals and allied products not allocable	10,145 2,806 2,806 1,364 1,455 1,455 (*)	5.35 9.80 14.43 14.43 10.69	57,537,630 28,463,978 11,903,556 7,353,620 3,392,961 5,870,255 553,260	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	5,452,325 2,289,256 1,690,193 852,007 199,435 377,933 43,501	00.00 44.00 44.01 72.23 83.83	221,469 93,282 19,829 33,713 (*) 56,555 (*)	6,66 6,07 14,19 12,18 (*) (*)	2,720,358 1,133,617 863,744 421,174 97,672 181,546 22,605	0.35 0.43 0.40 1.10 3.59 3.76	133,703 100,409 13,124 4,185 4,362 10,549	0.34 0.35 0.77 0.43 0.43 0.78	1,920,704 961,400 515,538 262,072 76,213 96,692 8,789	0.00 0.23 0.35 0.85 0.88
66	Petroleum refining and related industries Petroleum refining Miscellaneous petroleum and coal products	1,267	13.50	72,743,454 71,175,374 1,568,080	0.02 7.00 7.46	4,035,665 3,959,520 76,145	0.23	86,998 74,272 12,726	4.88 3.48 26.45	1,724,863	0.18	84,548 82,650 1,898	0.18	3,043,359 3,025,888 17,471	0.08
866	Rubber and miscellaneous plaetics products Rubbor products Wiscellaneous plastics products	5,781	6.99	15,761,574 11,950,200 3,811,374	1.58	977,345 723,807 253,538	1.83	66,980 11,252 55,728	12.23 23.13 13.94	467,931 367,525 100,406	1.74	40,185 34,172 6,013	1.45	221,162	0.74 0.63 8.40
222	Leather and leather products Footwear, except rubber Leather, and leather products not elsewhere classified.	2,102 802 1,300	10.75	6,240,810 4,281,453 1,959,357	4.50 5.01 9.26	266,791 191,181 75,610	3.81	41,301 29,072 12,229	12.62 16.73 15.30	121,106 88,311 32,795	3.96	3,105 2,335	6.15 5.35 18.70	79,926 68,230 (*)	5.67
452	Stone, clay, and glass products Glass products Generit, Mydrauli Concrete, grysum, and plaster products Other normsteallic mineral products	8,929 1,284 (*) 4,979 2,609	5.29 (*) (*) 6.81 10.20	17,215,931 5,075,576 1,630,318 5,206,226 5,303,811	1.78 1.91 0.81 4.11 3.72	1,167,801 500,861 67,537 252,206 347,197	1.61	11,913 42,340 46,630 47,878	6.34 26.24 14.24 12.37	539,043 248,501 28,496 106,726 155,320	1.30 0.95 3.21 4.68 2.73	32,558 11,337 2,304 8,494 10,423	1.87 0.95 0.43 5.66 3.43	343,069 133,246 61,705 69,335 78,783	1.61 0.73 0.60 4.16 5.82
80	Primary metal industries Ferrous metal processing and basic products, and address metal processing and processing and processing the products of the processing and processing the processing and process	4,387	7.16	46,424,857	0.66	2,303,001	78*0	209,215	3.17	1,015,838	0.81	82,534	0.66	958,753	0.58
81	primary metal products not alsewhere classified Nonferrous metal processing and basic products	1,929	10.06	20,248,688	1.08	1,239,521	1.01	63,822	6.97	514,775	1.02	32,964	1.04	399,332	1.09
83 83	Fabricated metal products, except machinery and transportetion equipment.  Metal cans of the college and hardware fullery, hand tools, and hardware Plumbing and heating apparatus, except electric	22,241 (*) 1,284 1,041	(*) 15.11 17.20	38,224,477 4,225,962 2,843,629 3,608,302	11.44	2,406,095 318,896 318,093 203,551	1.54	237, 203 (*) 7,354 11,938	5.69 (*) 13.09 22.11	1,109,920 161,574 154,784 94,742	1.44 4.82 2.86 2.86	46,091 14,723 4,128 2,980	2.42 3.33 2.88 4.97	551,378 89,245 90,926 48,501	3.63 1.11 1.44 0.97
88 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Fabricated structural motel products Stew machine products, bolts, and similar products Metal stempings Other fabricated metal products	6,843 2,132 3,018 7,759	6.12 9.84 6.15	10,028,830 2,905,503 5,350,517 9,261,734	3.34	400,297 210,819 320,991 633,448	4.46 3.50 3.33	92,931 15,841 31,349 74,710	8.70 25.10 15.80 10.84	172,686 98,668 149,670 277,796	7.44 3.94 2.85 3.18	4,880 3,992 5,820 9,568	6.54 7.77 8.35 7.67	83,485 40,908 74,041 124,272	13.11 6.73 10.73
848	Machinery, except electrical Farm machinery Construction, mining, and materials handling		3.38	56,473,197 6,493,073	0.85	4,753,678	0.00	374,526	4.84	2,358,436	0.84	9,858	3.68	1,202,833	1.15
93	machinery and equipment Metalworking machinery	1,708	11.30	10,268,171 6,272,635	3.48	938,878	1.36	30,026	16.61	467,620	3.18	7,613	1.89	257,699	3.05
82828	Special industry machinery General industrial methinery Office and computing machines Service industry methines Other machines, oxcept electrical	3,192 2,783 343 1,042 7,969	8.93 10.17 19.24 15.07 6.48	6,939,004 6,644,645 11,427,946 3,227,170 5,200,553	2.67 2.42 0.52 3.91 4.93	475,548 461,423 1,693,019 209,262 356,218	2.39 0.22 0.22 8.83 8.83	51,811 27,557 67,568 20,377 60,510	11.52 17.11 20.53 14.53	227,716 229,405 888,595 105,162 158,632	2.00.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.90.00 8.00 8	6,770 11,172 14,966 3,098 5,306	5.61 1.83 0.22 7.50	102,972 89,049 485,103 31,692 65,054	2.95 3.34 0.10 14.07
100 100 100 100 100 100 100 100 100 100	Electrical equipment and supplies Household appliances Radio, electrision, and communication equipment Electronic components and accessories Other electrical equipment and supplies	11,505 1,776 4,045 4,882	5.05 19.58 13.40 8.55 7.58	53,880,506 6,356,764 13,031,964 12,478,285 22,013,493	0.69	3,367,755 460,166 736,407 549,226 1,621,956	0.65 1.15 1.20 2.32 0.89	515,501 22,371 106,577 281,613 104,940	4.57 19.60 10.18 6.07 10.71	1,672,530 235,343 366,331 257,589 813,267	0.59 1.07 1.16 2.18 0.78	78,976 5,921 16,488 12,293 44,274	0.51 1.35 1.23 0.53	935,276 140,842 229,070 85,625 479,739	0.40 0.41 0.24 0.48
104	Motor vehicles and equipment	2,471	10.44	61,650,643	0.36	4,999,730	0.26	45,652	17.80	2,597,319	2.0	85,297	0.30	1,810,547	0.19
105 106 107 108	Transportation equipment, except motor vehicles Aircraft, guided missiles, and parts. Ship and bost building and repairing. Transportation equipment not elsewhere classified	3,165 923 955 1,287	8.94 15.28 16.86 14.37	34,519,119 27,304,230 1,650,114 5,564,775	0.78 0.38 7.00 4.00	1,174,970 830,784 73,289 270,897	1.32 0.94 9.01 4.29	521,642 451,928 25,155 44,559	2.13 1.66 15.46 16.30	582,842 420,360 32,447 130,035	1.29 0.89 9.57 4.40	42,915 34,842 1,742 6,331	0.82 0.47 3.21 4.90	413,194 336,139 9,359 67,696	1.23
109	Scientific instruments, photographic equipment, watches and clocke Scientific and mechanical mesauring instruments Optical, medical, and ophitalmic goods Photographic equipment and supplies Hetches and clocks	1,636 1,621 2,492 459 64	8.07 12.65 11.92 21.79 29.69	14,224,156 4,798,743 3,155,128 5,292,258 978,027	1.27 2.60 3.58 1.15 2.72	1,945,930 315,520 362,338 1,179,532 88,540	0.88 2.57 3.87 0.42 2.90	125,867 58,410 33,126 29,006 5,325	9.55 13.42 19.73 21.92 3.40	988,613 154,391 173,978 616,291 43,953	2.50 2.50 0.38 2.91	24,350 3,802 3,118 17,046	0.63 3.47 11.31 0.37 6.25	404,612 63,098 59,181 265,421 16,912	1.10

Footnotes at end of table.

Table F. -- ACTIVE CORPORATION RETURNS: COEFFICIENT OF VARIATION OF SELECTED ITEMS, BY MINOR INDUSTRY -- Continued [Money smounts in thousands of dollars]

Control   Cont	1				Canori	3 automine ti	to sands of	[s.fri ion								
The contribution			O.	returns	rece	ipts	Net 1	псоте	Defici	+2	Income	tex	Investmen	credit	Distribution holders ex	to stock- cept in
10   10   10   10   10   10   10   10		Minor industry		Coefficient of variation (Percent)		Coefficient of waristion (Percent)	Amount	Coefficient of variation (Percent)		Coefficient of variation (Percent)		Coefficient of variation (Percent)	-	Coefficient of variation (Percent)		Coefficient of variation (Percent)
1,117.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1,118.   1			(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(17)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	9	Manufacturing—Continued Miscellameoue manufactured products, and manufacturing not allocable except guided missiles Grdmance, except guided missiles	13,329	\$005	11,989,696	2.56	740,921	2.99	143,870	7.29	316,958	2.29	9,025	3.57	131,345	6,45
1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000, 1,000,		Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	13,127	5.08	11,363,550	2.70	687,638	3.22	136,134	7.68	291,253	5.49	8,331	3.87	119,441	10.40
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	4 4	Transportation, communication, electric, gas, and sani- tary services	66,945	2.26	125,261,815	0.76	11,255,282	0.33	1,201,451	1.93	5,572,822	0.26	596,241	0.27	5,565,556	0.34
1,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,500   6,50	H	Railroad transportation. Railroad transportation. Local and intentuban passenger transit. Trucking and warehousing. Mater transportation. All transportation. Into transportation. Transportation aerwices not elsewhere classified.	51,967 392 27,348 5,050 3,316 4,32 6,854	2.62 21.68 23.83 3.58 10.86 26.85	57,337,518 14,661,135 2,485,743 19,389,578 4,507,205 10,531,400 1,219,024 4,543,433	20.0 27.6 27.6 8.0 41.0 60.0	1,945,553 464,663 124,800 722,716 233,683 118,739 137,229	20 20 20 20 20 20 20 20	1,055,024 285,085 17,978 143,192 101,609 440,038 4,619 62,503	2.7.5 17.33 7.39 7.30 7.30 7.31 14.33	793,773 211,757 44,047 276,134 86,260 57,444 66,646 51,485	2.62 2.62 2.62 2.62 2.62 1.63 1.63 1.63	163,757 80,818 8,690 29,435 9,860 19,128 13,081 2,745	0.88 0.08 7.17 6.47 6.47 7.00 73	865,188 411,134 57,026 106,455 39,121 85,033 117,058	0.51 6.82 6.37 11.99 0.70 1.30
1,577   1,578   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,58	U	Telephone, telegraph, and other communication services Radio and television broadcasting	6,870 2,873 3,997	6.56 9.92 8.73	31,036,550 26,895,951 4,140,599	00.29	5,065,220 4,649,753 415,467	0.25	111,528 22,107 89,421	11.95	2,613,805 2,415,418 198,387	0.23	172,123	0.36	1,831,719	0.75
524,566         6.068         532,476         7.79         7.99,300         2.22         4.89,572         7.99,542         1.79         7.99,524         1.79         7.99,524         1.79         7.99,524         1.79         7.99,524         1.79         7.99,524         1.79         7.99,524         1.79         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71         7.99,524         1.71	ы	lectric, gas, and eanitary services. Electric companies and systems. Combination companies and systems. Gombination companies and systems. Water supply and other sanitary services.	8,108 264 1,557 139 6,148	6.51 25.38 12.14 30.94 7.91	36,887,747 10,967,095 14,112,971 10,680,536 1,127,145	0.29	4,244,509 1,863,634 944,131 1,324,420 112,324	0.22	34,899 2,634 4,927 (*) 26,894	13.06 4.82 19.34 (*) 16.52	2,165,244 974,263 460,655 688,284 42,042	0.18 0.05 0.62 0.11	260,361 87,440 99,478 70,289 3,154	0.17 0.03 0.33 0.02 9.19	2,868,649 1,146,981 679,503 1,003,254 38,911	0.03
19,668   1, 20   23,976,637   1, 17   5,512,384   1, 19   199,622   3, 19   1, 11, 14   31,030   2, 11   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1, 10   1,	og	lesale and retail trade	524,586	0.68	508,264,913	29.0	12,725,572	0.79	1,959,301	2.24	4,889,272	69.0	111,880	1.25	2,199,542	2.48
19,688   1,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,00   12,0	3	holessle tradeho	172,149	1.30	232,976,637	1.17	5,512,384	1.39	709,632	3.97	2,153,241	1.14	31,050	2.41	795,541	5.87
13,686		Groceries and related products	19,638	4.02	48,468,392	3.52	567,574	3.35	90,846	12.78	211,456	3.38	4,690	6.18	93,622	6.12
9,681         5.56         10,380,116         4.10         297,610         5.31         31,991         12.14         114,983         4.83         1,252         4.77         2,124         6.03         23,167           3,372         6.02         1,574         255,875         4.77         1,146         2.74         4.77         2,124         6.03         25,167         4.77         3,184         6.03         25,677         6.04         4.77         3,184         6.03         25,677         6.04         4.77         3,184         6.03         25,677         6.04         4.77         3,184         6.03         25,677         6.04         4.77         3,184         6.03         25,677         6.04         4.77         3,184         6.03         25,677         6.04         4.77         3,184         4.67         7.77         8.83         7.77         8.83         7.77         8.83         8.93         8.74         7.77         8.77         8.83         8.74         8.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74         9.74 <t< td=""><td></td><td>Miscellaneous wholesale trade with the Word with the advantage of the Druge, chemicals, and allied products by goods and appeal.  Farm product raw materials.</td><td>126,816 13,266 7,627 9,877 6,665</td><td>1.54 4.88 6.75 5.76 6.75</td><td>161,715,613 12,351,874 12,691,763 10,652,467 16,558,304 12,392,382</td><td>1,28 4,86 5,03 7,37 7,37</td><td>4,173,113 466,808 408,687 314,859 177,183 399,544</td><td>3.11 3.11 5.73 5.88 6.11</td><td>29,539 15,263 38,529 50,317 38,790</td><td>4.67 12.68 18.20 18.46 16.95</td><td>1,636,739 198,077 177,886 124,336 64,173</td><td>1,28 2,87 3,13 5,98 5,87 4,43</td><td>22,228 1,182 1,099 2,272 2,152 680</td><td></td><td>634,190 38,738 116,446 36,126 29,674 (*)</td><td>7.23 9.70 8.43 20.57 20.76 (*)</td></t<>		Miscellaneous wholesale trade with the Word with the advantage of the Druge, chemicals, and allied products by goods and appeal.  Farm product raw materials.	126,816 13,266 7,627 9,877 6,665	1.54 4.88 6.75 5.76 6.75	161,715,613 12,351,874 12,691,763 10,652,467 16,558,304 12,392,382	1,28 4,86 5,03 7,37 7,37	4,173,113 466,808 408,687 314,859 177,183 399,544	3.11 3.11 5.73 5.88 6.11	29,539 15,263 38,529 50,317 38,790	4.67 12.68 18.20 18.46 16.95	1,636,739 198,077 177,886 124,336 64,173	1,28 2,87 3,13 5,98 5,87 4,43	22,228 1,182 1,099 2,272 2,152 680		634,190 38,738 116,446 36,126 29,674 (*)	7.23 9.70 8.43 20.57 20.76 (*)
31,115         0.90         277,660,0667         0.83         7,134,807         0.90         1,248,468         2.77         2,729,631         0.90         80,475         1.48         1.988,095           31,715         3.17         16,600,966         3.49         4,222,822         4,56         119,076         9.11         1,095,269         1.09         32,918         1.953         9.22         61,116           19,934         4,02         57,607,392         0.97         2,325,866         2.17         106,005         8.59         1.09         32,918         1.59         2.22         641,086           25,416         6.00         2.25         69,408,863         1.02         2.27         280,026         1.09         9.59         1.59         2.22         641,086           10,161         6.24         1.08         2.17         106,005         8.59         1.16,736         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         1.09         <		Hardware, and plumbing and heating equipment wheals and minerals, except petroleum and ecrap. Fetroleum and petroleum products. Alcoholic beverages. Faper and its products. Lumber and construction materials.	9,681 3,572 8,342 3,791 4,178 7,753	5.56 8.73 8.83 2.92 2.92	10,580,116 8,981,015 10,379,805 11,917,924 5,979,718 9,805,797	4.10 4.54 6.03 6.03 6.03 7.48	297,610- 267,265 255,817 255,003 146,076 216,076 966,187	5.37 4.94 6.86 6.41 9.01	33,991 20,653 18,888 11,165 9,970 45,168	12.14 18.79 12.08 27.11 24.50 12.17 9.18	114,583 116,250 96,653 102,362 58,549 72,788 363,086	4.83 4.17 4.17 5.82 6.13 6.97	1,252 3,284 2,188 1,585 1,539 4,849	10.38 6.03 9.96 18.46 18.00 6.27	44,423 33,657 26,808 70,741 18,096 28,448	25.14 15.46 13.81 12.48 24.16 25.91
11,715 1.6,600,968 3.49 2.23,895 1.05 1103,076 9.11 1,095,269 1.03 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,948 20,94	ρď	etail trade	351,819	06*0	274,649,067	0.83	7,194,807	76.0	1,248,468	2.73	2,729,631	06.0	80,475	1.48	1,398,095	2.04
59,109         2.25         69,511,499         2.29         893,807         3.24         2.84,403         5.77         280,026         2.50         3,903         7.61         97,741           10,161         6.22         2.26         553,612         2.07         118,648         7.18         173,649         2.50         3,903         7.61         97,741           10,161         6.22         7,404,359         2.66         553,612         6.73         126,223         6.73         17,843         9.78         2.20         9.55         883         16,31         8.88         16,31         8.88         16,31         8.88         16,331         8.88         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,331         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42         16,42 </td <td></td> <td>Building materials, hardware, and farm equipment. General merchandise stores. Food stores.</td> <td>31,715 19,994 25,416</td> <td>3.17 4.02 3.89</td> <td>16,600,968 57,607,392 59,408,863</td> <td>3.49</td> <td>482,822 2,323,896 948,346</td> <td>4.56</td> <td>119,076</td> <td>10.36 9.11 8.59</td> <td>1,095,269 416,354</td> <td>5.03 1.03 1.69</td> <td>1,953</td> <td>9.22 2.03 1.59</td> <td>61,116 641,098 222,865</td> <td>14.23 1.27 3.83</td>		Building materials, hardware, and farm equipment. General merchandise stores. Food stores.	31,715 19,994 25,416	3.17 4.02 3.89	16,600,968 57,607,392 59,408,863	3.49	482,822 2,323,896 948,346	4.56	119,076	10.36 9.11 8.59	1,095,269 416,354	5.03 1.03 1.69	1,953	9.22 2.03 1.59	61,116 641,098 222,865	14.23 1.27 3.83
35,484         3.11         14,753,251         2.96         6,49,236         3.96         77,043         9.48         223,789         4.65         3,864         8.23         95,147           92,227         3.29         13,031,220         3.35         374,678         4.59         114,625         8.63         109,130         5.23         620         16,45         45,175           65,654         2.47         14,760,444         2.89         552,777         4.68         2.77,160         5.23         4.65         109,130         5.23         4.65         17,4758         87,486         6.23         17,4758         87,495         87,486         6.23         10,7778         87,380         8.23         11,7758         87,380         87,380         87,380         87,380         87,380         87,380         87,310         87,310         87,310         87,310         87,310         87,310         87,310         87,310         87,311         87,311         87,311         87,311         87,311         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017         87,017		Automotive dealers and service stations. Automobile and truck dealers. Gasoline service etations Other automotive dealers.	59,109 31,224 10,161 17,724	2.25 2.86 6.24 7.38	69,511,499 57,643,599 4,464,353 7,403,547	2.38	893,807 563,612 126,343 203,852	3.24	238,403 148,648 22,027 67,728	5.72 7.18 23.41 10.02	280,026 173,649 45,804 60,573	3.97 11.26 7.85	3,903 2,200 889 814	7.61 9.55 16.31 18.67	97,741 78,529 8,881 10,331	12.52 15.03 25.19 22.86
82,020 2.10 28,975,430 2.32 969,285 3.01 213,751 6.57 295,090 3.36 7,686 6.23 147,758 15,134 4.46 9,506,289 3.26 11,0,71 12,718 18,29 15,000 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 6.23 147,758 15,200 15,88 (*) 6.52 3,025 15,88 15,200 15,88 (*) 6.52 3,025 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,200 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,88 15,8		Apparel and accessory stores. Furniture, home furnishings, and equipment stores. Eating and drinking places.	35,484 32,227 65,854	3.11	14,753,251	2.96	649,236 374,678 552,737	3.96	77,043	9.48	223,789 109,130 163,232	4.65 5.23 4.55	3,864 620 8,583	8.23 16.45 7.48	95,147 45,175 87,195	14.69
618 23.14 639,209 15.88 18,381 14.44 (*) (*) 6,400 9.13 355 2.54 5,906		Miscellaneous retail stores Ding stores and proprietary stores Liquor stores Other retail stores.	82,020 18,034 9,658 54,328	2.10 4.46 6.52 2.61	28,975,430 9,506,295 3,403,150 16,065,985	3.3.3.	969,285 317,397 75,017 576,871	3.01 4.67 10.71 4.15	213,751 46,772 12,718 154,261		295,090 110,930 20,530 163,630	3.36 4.98 13.88 4.75	7,686 3,026 (*)	6.23 8.23 (*) 8.97	147,758 52,320 (*) 85,431	8.11 12.50 (*) 11.04
		holesale and retail trade not allocable	618	23.14	639,209	15.88	18,381	14.44	•		6,400	9.13	355	2.54	906*5	29.85

Table F. --ACTIVE CORPORATION RETURNS: COEFFICIENT OF VARIATION OF SELECTED ITEMS, BY MINOR INDUSTRY --Continued [Money amounts in thousands of dollars]

				Lroney	Lmoney amounts in	thousands of dollars	dollars	,							
		Number of returns	returns	Total re	receipts	Net inc	income	Deficit	<b>-</b> 4	Income tax	tax	Investment	credit	Distributions to stock- holders except in own stock	to stock- cept in
	Minor industry	Totel	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of variation (Percent)	Amount	Coefficient of warlation (Percent)
167	Finance, insurance, and real setate	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
168 170 170	Banking. Mutual savings banks. Banks and truet companies, except mutual savinge banks	15,130	1.53	35,617,733 4,206,281 31,411,452	0.07	2,787,111	0.33	186,866 44,863 142,003	1.54	1,255,175	0.37	51,242 514 50,728	0.15	1,492,369	0.19
172 173 173 175	Oredit agencies other than banks Serings and loan associations. Perconal credit agencies. Business credit agencies. Other credit agencies, and finance not allocable	58,957 5,887 15,556 3,073 34,441	2.56 2.56 3.56 3.56	18,506,035 9,478,368 3,073,989 3,545,231 2,408,447	0.54	1,326,526 367,623 341,740 316,508 300,655	3.72 0.39 2.81 1.59	535,832 131,641 92,817 31,471 280,403	3.43 1.05 5.69 6.16	506,952 156,641 128,662 143,328 78,321	2.91 1.57 6.35	14,784 1,183 592 12,815	0.56 1.01 10.47 0.38	445,730 74,309 151,301 65,111	14.25 3.10 4.48 2.45 (*)
177 177 178	Security and commodity brokers, deelers, exchanges, and services Security brokers and deelers, and flotation compenies Commodity brokers and deelers; security and commodity exchanges; and allied services	4,015	8.42 9.06 22,19	3,644,831	2.29	381,419 311,578 (*)	6.85 2.93 (*)	201,019 191,186	5-62	160,073	2.84	1,851	5.73	50,508	3.76
179 181 181 183	Holding and other investment companies Regulated investment companies Real estets investment truete Small business investment companies Other holding and investment companies	30,401 598 1113 285 29,405	3.19 10.37 30.97 25.26 3.29	7,004,112 3,874,115 189,836 38,600 2,901,561	8.0 8.6.0 8.6.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8	4,853,138 3,506,966 51,010 16,632 1,278,530	0.50 0.11 4.45 20.89	175,553 19,012 7,239 (*)	6.30 10.87 1.95 (*)	207,970 95 1,447 3,387 203,041	2.67 (II) 0.48 14.85 2.73	825 (2) (2) 825	(1) (1) (1) (1) (1) (1)	4,528,605 3,751,031 50,182 4,247 723,145	
184 185 186	Insurance carriere. Life insurance, except life or marine and certain	5,883	5.35	77,250,474	0.20	3,602,561	0.17	520,854	1.59	1,250,870	0.16	13,823	0.12	1,013,191	0.27
187		2,981	10.13	9,120,818	02.0	95,746	0.01	248,907	3,50	20,100	1.74	7,422	0.23	521,465	0.52
188		30,343	3.60	3,752,152	4.93	307,626	5.11	66,897	13.69	85,190	6.45	726	15.29	56,063	10,36
191	<u></u>	195,793	0.98 1.18 13.35	18,515,600 11,004,774 518,236	1.32	1,574,643	1.83 2.30 6.56	1,070,828	2.87	674,684 427,628 42,108	2.09	4,932	7.25 12.02 8.44	592,567 372,161 66,658	5.91 7.74 6.68
193	9 00	5,972	7.64	3,351,125	16.94	39,875	10.69	16,507	18.81	11,363	11.26	1,569	10.48	16,875	15.29
195	Ser	34,301	3.43	3,404,165	1.34	3,334,553	1.71	85,839	8.34	65,307	6.30	425	17.65	50,952	18.75
197	Hovels and other loaging pisces.  Fersonal services	17,524	3.38	5,806,293	3.18	422,639	5.82	164,961	7.26	133,417	2.95	7,645	5.15	99,839	14.70
198	Dusinese eervicee Advertising Business services, except advertising	86,067 9,315 76,752	2.14 6.51 2.28	21,819,528 6,854,171 14,965,357	2.40	1,199,348 262,036 937,312	72.69	703,904 41,069 662,835	3.95	450,046 112,486 337,560	3.32	20,942	7.20	209,070 64,812 144,258	8.82 16.53 10.41
202	Automobile pervices, and miscellaneous repair eervices. Automobile parking, repair, and servicee. Repair services, except automobile	37,811 26,780 11,031	3.25	6,315,890 4,770,481 1,545,409	3.61 3.59 9.81	315,444 236,779 78,665	5.25 5.02 14.65	89,735 75,226 14,509	7.82 8.67 17.87	85,308 68,670 16,638	5.38 5.46 15.98	12,078	7.69	44,495 33,520 (*)	17.10 17.39 (*)
204		35,535	3.29	8,306,940	3.00	560,623	3.77	363,590	5.15	193,688	3.63	6,559	8.29	120,386	11.42
206	Services Notion picture theaters Other amisement and recreation services	5,037 4,295 26,203	3.90	2,660,901 1,205,006 4,441,033	11.26	118,942 87,675 354,006	10.33	155,409 23,048 185,133	33.07	43,585 29,458 120,645	7.12	1,972 966 3,621	16.68 21.33 10.52	29,876 (*)	10.75 (*)
208	Other services. Medical services. Educational services.	48,119 17,526 6,204	2.88	11,669,139 4,940,761 1,014,020	3.61 5.16 13.87	553,227 230,806 49,688	4.57 6.40 24.65	289,404 97,750 59,196	6.99	169,831 68,826 12,630	5.14 7.66 26.73	3,989	13.62	72,688 21,585 (*)	12.70 24.16 (*)
211		24,389	4.16	5,714,358	5.34	272,733	90*9	132,458	11.26	88,375	6.90	2,194	15.18	42,148	14,66
212	212 Nature of business not allocable	868	22,27		*	7,934	30.28	*	*	1,608	31.78	103	28.16	163	12,27
٥,	(*) Estimate is not shown separately because of high sampling variability. However,	variabilit	y. However,	the data are included in the appropriate	ncluded in t	he appropria	te totals.								

(\*) Estimate is not shown esparately because of high sampling variability. However, the data Statinate is absed on teturns sampled at a 100 percent rate.

\*\*Less than \$500 per return.

\*\*Ess than \$500 per return.

\*\*Excludes companies with gross income under \$150,000 which are tax-exempt under section 501.



# Historical Summary 1960—1969

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# Corporation Income Tax Returns, Historical Summary, 1960 through 1969

Statistics on corporation income and tax first became available when an excise tax, based on corporation income, was imposed by the Tariff Act of 1909. A so-called direct tax on income was imposed in 1913 following adoption of the Sixteenth Amendment to the Constitution. Three years later the Revenue Act of 1916 directed that statistics concerning the operation of the income tax laws be published annually.

From 1909 through 1915, some corporation statistics were published in the Annual Report of the Commissioner of Internal Revenue. The first volume of Statistics of Income was published for 1916. The fiftieth anniversary report, Statistics of Income, 1965, presented historical background and summary statistics for 1916 through 1965.

The historical information in tables 24 through 28 was selected from tables published in the *Statistics of Income* for 1960 through 1969 and includes comprehensive bal-

ance sheet and income statement information for the 10-year period.

The following notes explain changes in the definition of terms over the 10-year period covered by the historical tables. The explanations cover items that are either unique to the historical tables or for which comparability was affected substantially enough to require additional information. Changes in comparability resulted from changes in law, in the format and types of tax returns, and in statistical treatment. When making detailed comparisons of historical statistics, the text of the annual Statistics of Income reports should be referred to for descriptions of changes in law that are pertinent to the statistics. In general though, the statistics shown in the historical tables are comparable from year to year.

Historical statistics by industry in greater detail than those shown throughout the published Statistics of Income reports are presented in the Corporation Source Book of Statistics of Income. They are available as unpublished worksheets and contain, for 1969, all balance sheet and income statement items shown in table 2, cross-classified by total assets size classes, for the industries listed in table 1. In using data for these industries, it should be noted that the limitations described in the Explanation of Terms under "Industrial divisions and groups" are increasingly important for the more detailed industry groupings. Information about the specific content and cost of Source Book data for 1969 or prior years may be obtained by writing the Director, Statistics Division, Internal Revenue Service, Washington, D.C. 20224.

# **Historical Comparability of Terms**

#### Accounts payable

Beginning with 1963, any deposits and withdrawable shares (a separate balance sheet item in prior years) reported in accounts payable by banks and savings institutions, were included in "other current liabilities." Also, beginning with 1966, if accounts payable for banks and savings institutions was the largest liability item, it was included in "other current liabilities."

#### **Amortization**

For 1960 and 1961, amortization included amounts deducted for the 60-month rapid writeoff of grain-storage facilities completed before January 1, 1957. It also included

increasingly small amounts attributable to the rapid writeoff of defense emergency facilities certified by the Federal Government before 1960, nearly all of which were fully amortized by 1964. Beginning with 1969, amortization of certified pollution control facilities and of certain railroad rolling stock was included. Refer to the Changes in Law in section 1.

#### **Bad debts**

Bad debts deducted were affected by the more restrictive provisions applicable to mutual savings banks and savings and loan associations beginning with 1963.

# **Business receipts**

Business receipts included underwriting income of most mutual fire and casualty insurance companies beginning with 1963. These amounts were previously not reported for tax purposes.

#### Cost of sales and operations

Cost of sales and operations included underwriting losses of mutual fire and casualty insurance companies beginning with 1963. Previously these amounts were non-deductible inasmuch as the business income to which they were related was nontaxable.

## **Depreciation**

Depreciation beginning with 1962 reflects the liberalized standards set forth in Revenue Procedure 62–21 which could be used to establish the reasonableness of the deduction claimed for tax purposes and to determine the useful lives of depreciable assets. These standards were further liberalized in 1965. In addition, beginning with 1963 the statistics include so-called amortization on station connections in the communications industry and amortization of capitalized film production costs in the motion picture industry. Previously these items were reflected in "other deductions." Restrictions imposed in 1966 on the use of accelerated depreciation methods for certain real property not eligible for the investment credit were terminated in 1967.

For 1969, the statistics reflect the more restrictive provisions of the Revenue Act of 1969 governing the use of accelerated depreciation in the public utility industries and for real estate. See the discussions in the Changes in Law in section 1.

#### **Dividends received deduction**

Dividends received deduction was affected by the controlled group provisions of the Revenue Act of 1964. Beginning with 1964, the deduction included the elective 100 percent deduction allowed for certain intragroup dividends. These dividends were received by controlled group members filing nonconsolidated returns and sharing a single surtax exemption for the group under section 1561.

Previously such dividends were eligible for the 85 percent deduction allowed for most intercorporate dividends.

The 1964 provision permitted affiliated groups filing nonconsolidated returns to elect treatment with respect to dividends similar to that obtained by filing consolidated returns. However, affiliated groups electing the 100 percent deduction were subject to special limitation imposed by the law.

Beginning with 1967, a 100 percent deduction for dividends received from certain wholly owned foreign subsidiaries was included.

## Dividends received, domestic corporations

Dividends received, domestic corporations, prior to 1966 included any foreign dividends received by Small Business Corporations electing to be taxed through shareholders. Beginning with 1966 it was possible to identify separately these foreign dividends and to exclude them from the statistics.

## Dividends received, foreign corporations

Dividends received, foreign corporations, beginning in 1963 were "grossed-up" by the foreign taxes paid on the income from which the dividends were paid. The "gross-up" applied only to the dividends paid by foreign companies incorporated in "developed countries" and only if the U.S. corporation claimed a foreign tax credit for such taxes.

Beginning with 1965, identifiable amounts of "gross-up" were excluded from foreign dividends received and included in "Constructive taxable income from related foreign corporations." A separate line for the "gross-up" first appeared on the 1966 return form.

Certain "minimum distributions" of Controlled Foreign Corporation profits, as well as certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock, were also included in the statistics for 1963 and later years.

Dividends subject to the 100 percent deduction, received by U.S. corporations from wholly owned foreign subsidiaries all of whose gross income was effectively connected with the conduct of a U.S. trade or business, were included beginning with 1967.

Prior to 1966 any foreign dividends received by Small Business Corporations electing to be taxed through shareholders were excluded. Beginning with 1966 it was possible to identify separately these foreign dividends and to include them with the statistics.

#### Foreign tax credit

Foreign tax credit statistics shown in the historical tables reflect different methods of computing the statutory limitation on the amount allowable. For 1960, a "per country" limitation was applicable. Beginning with 1961, corporations could elect an "overall limitation," except that beginning with 1963, the "overall limitation," was mandatory with respect to the taxes paid on certain interest income

Also beginning with 1963, new rules applied in computing foreign taxes deemed paid on dividend income from foreign subsidiaries operating in "developed coun-

tries." In addition, credit was allowed for taxes paid on income only constructively remitted from such subsidiaries.

The Foreign Investors Tax Act of 1966 added new Code section 906 entitling certain foreign corporations to the foreign tax credit for taxes paid or accrued on income "effectively connected" with a United States trade or business.

#### Income subject to tax

Income subject to tax included life insurance company net long-term capital gain taxed at 25 percent throughout the 10-year period, even though it was not until 1962 that these companies were allowed to use the alternative tax computation privilege.

The tax base for mutual fire and casualty insurance companies was revised to include underwriting profits in 1963, and excluded the gross income base used in prior years.

Income subject to tax statistics for the years 1964, 1965, 1967, and 1968, were affected by adjustments in the computation of percentages used for certain statutory special deductions made necessary by the change in income tax rates for 1964 and 1965 and the surcharge for 1967 through 1969.

Beginning with 1966, income subject to tax also included the tax base of Small Business Corporations electing to be taxed through shareholders.

#### Income tax

Income tax statistics, besides being affected by changes in law applicable to income and deduction items, were affected by changes in tax rates and inclusion (or exclusion) of income tax components applicable to certain years.

Also, beginning with 1962, the alternative tax privilege was granted to life insurance companies. Prior to this the tax on capital gains was imposed separately regardless of other income.

Starting with 1963, the statistics for total income tax included the tax from recomputing prior year investment credit. Also, beginning with 1963, there was a change in the method of taxing mutual fire and casualty insurance companies. As a result, these companies were effectively taxed at the regular tax rates on all of their taxable income including underwriting income; previously a special one percent tax on total gross income was required whenever it exceeded the regular tax on investment income only.

Income tax statistics were affected by the reduction in corporate income tax rates applicable, in general, beginning in 1964. Fundamental changes applicable to affiliated groups (beginning in 1964) reduced the tax for corporations electing to file consolidated returns and increased the tax for members of controlled groups filing separate returns and electing to be taxed under Code sections 1561 and 1562.

Beginning with 1966, the statistics for income tax included the special 25 percent capital gains tax payable by Small Business Corporations electing to be taxed through

shareholders.

The income tax surcharge imposed by the Revenue and Expenditure Control Act of 1968 is included in the 1968 and 1969 statistics and to some extent in the 1967 statistics. The 10 percent surcharge which was effective January 1, 1968 was prorated for corporations whose 1967 accounting period overlapped the effective date. Scheduled to expire December 31, 1969, the surcharge was extended at an annual rate of 5 percent from January 1, 1970 until June 30, 1970. The two rates had to be prorated by corporations whose accounting periods extended into 1970.

The 1969 income tax statistics were also affected by the repeal of the investment credit for property acquired or constructed after April 18, 1969, and by the additional tax for tax preferences effective for accounting periods ended after December 31, 1969.

The 1969 statistics also reflect the increase in the net long-term capital gains tax rate. Corporations whose accounting periods extended into 1970 were required to prorate the old 25 percent rate and the newer transitional 28 percent rate.

The Changes in Law section of this report briefly describes each of the preceding changes attributable to the Tax Reform Act of 1969.

#### Investment credit

Investment credit for 1966 through 1968 was affected by the suspension of the credit from October 1966 through March 1967 and the subsequent repeal of the credit for property acquired, constructed, or reconstructed after April 18, 1969, as described in the Changes in Law section.

For taxable years ending before March 10, 1967, investment credit could not exceed the first \$25,000 of tax liability plus 25 percent of the tax liability in excess of \$25,000. For taxable years ending on or after that date, the limitation was 50 percent of tax liability over \$25,000.

#### Investment qualified for credit

Investment qualified for credit represented the base upon which the tentative credit was computed. For 1966 through 1968, this term was used in the historical tables to represent the credit base, after excluding suspension period property. However, no attempt was made to exclude the small amounts of suspension period property from the 1969 statistics. Therefore the amount shown is somewhat overstated when used as the credit base.

The item for 1969 was also affected by the repeal of the investment credit for property acquired or constructed after April 18, 1969. See the Changes in Law in section 1.

#### Long-term debt

Long-term debt is the abbreviated title given mortgages, notes, and bonds payable and maturing in 1 year or more from date of the balance sheet. Mortgages, notes and bonds payable are discussed in the Explanation of Terms section.

# Mortgage and real estate loans

Mortgage and real estate loans were included in "other investments" from 1963 through 1965. For 1960 and 1961 and beginning again in 1966 a separate balance sheet account on the tax return permitted this item to be included in the statistics. (The item was available on the return for 1962 but was not tabulated.)

# Net capital assets, except land

Net capital assets, except land, consisted of depreciable, depletable, and intangible assets less accumulated depreciation, depletion, and amortization.

# Net capital gains

The year-to-year comparability of net capital gains was affected by law changes which occurred in 1962 and 1964. Gains on the dispositions of certain depreciable assets such as machinery and equipment (starting with 1962) and buildings (starting with 1964) were no longer eligible for capital gains treatment.

# Net gain or loss, noncapital assets

Net gain or loss, noncapital assets reflected additional amounts beginning with 1962 and 1964 caused by the denial of capital gains treatment to gains realized on dispositions of certain depreciable assets. See "Net capital gains," above.

# Net income or deficit

Net income or deficit was affected by law changes applicable to income and deduction items. Beginning with 1963, underwriting profits of most mutual fire and casualty insurance companies were included in net income. Previously these amounts were not reported for tax purposes. Also, beginning with 1963, certain income from related foreign corporations constructively received was reflected in net income.

#### Net operating loss carryover

Net operating loss carryover statistics were affected by the modifications in the carryover periods during which certain losses could be offset against net income. New or revised carryover periods were introduced for regulated transportation corporations (1963) and for foreign expropriation losses (1964). Beginning in 1964, mutual fire and casualty insurance companies were allowed the deduction.

# Notes and accounts receivable

For 1963–1965, the item may include some unidentifiable amounts of mortgage and real estate loans included by savings and loans associations because the return form for these years did not have separate lines for those accounts. (Where identified, mortgage and real estate loans were included with "other investments.")

#### Other current liabilities

For 1960 and subsequent years, statistics for "other current liabilities" included amounts of railroad company short-term loans and bills payable. Also included were deposits and withdrawable shares of banking and savings institutions even though separate statistics for this account were available for 1960 and 1961.

#### Other deductions

Other deductions included special business deductions unique to most mutual fire and casualty insurance companies beginning with 1963. Previously these amounts were not deductible for tax purposes inasmuch as the underwriting income to which they were related was nontaxable

#### Other employee benefit plans

Other employee benefit plans included amounts deducted by life insurance companies beginning with 1960.

With respect to mutual fire and casualty insurance companies, employee benefit plan contributions and all other business expenses became deductible for tax purposes for the first time for 1963. (Previously, only investment expenses could be deducted.)

#### Other investments

Other investments included mortgage and real estate loans for 1963 through 1965. From 1960 through 1962, and beginning again in 1966, mortgage and real estate loans was a separate balance sheet account on the return form and was shown as a separate item in the statistics. For additional information see "Mortgage and real estate loans."

#### Other specified current assets

Other specified current assets consisted of cash, notes and accounts receivable (less reserves for bad debts), "other current assets," and for 1960 and 1961, mortgage and real estate loans of banks and trust companies.

# Pension, profit sharing, stock bonus, annuity plans

Pension, profit sharing, stock bonus, and annuity plans included contributions deducted by life insurance companies

For mutual fire and casualty insurance companies, employee benefit plan contributions and all other business expenses became deductible for tax purposes for the first time in 1963. (Previously, only investment expenses could be deducted.)

#### Retained earnings, appropriated

Retained earnings, appropriated, was entitled "Surplus reserves" in years prior to 1966. Except for the more current heading, the statistics are comparable.

# Retained earnings, unappropriated

Retained earnings, unappropriated, was entitled "Earned surplus and undivided profits" in years prior to 1966. Except for the more current heading, the statistics are comparable.

#### Short-term debt

Short-term debt is the abbreviated title given mortgages, notes, and bonds payable and maturing in less than I year from date of the balance sheet. Mortgages, notes, and bonds payable are discussed in the Explanation of Terms section.

# Specified current liabilities

Specified current liabilities included accounts payable, mortgages, notes, and bonds payable, with maturity less than 1 year from date of balance sheet and "other current liabilities."

#### CORPORATION RETURNS

Table 24. -NUMBER OF RETURNS, 1960 THROUGH 1969

	Total .	Inactive	Active	corporation r	eturns¹	Consolidate	d returns
	orporation returns <sup>1</sup>	corporation returns	Total	With net income	Without net income	Parent corporations	Subsidiary corporations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1961	1,187,642 1,240,759 1,318,757 1,381,677 1,437,209 1,490,103 1,537,857 1,609,900 1,614,678	47,068 50,473 50,715 58,490 63,692 66,123 69,132 75,540 73,008	1,140,574 1,190,286 1,268,042 1,323,187 1,373,517 1,423,980 1,468,725 1,534,360 1,541,670	670,239 715,589 783,195 808,045 858,515 915,311 939,846 988,906 999,328	470,335 474,697 484,847 515,142 515,002 508,669 528,879 545,454 542,342	4,534 4,553 4,847 5,822 7,450 8,957 9,759 10,765 14,330	16,547 19,501 21,182 26,981 36,412 39,670 41,280 47,691 62,673

Includes consolidated returns which are shown separately in column (6).

NOTE: For definitions and limitations of classifications used, see Explanation of Terms and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Data for each of the years 1960 through 1969 appears in the annual volumes for these years.

Table 25. - BALANCE SHEETS AND INCOME STATEMENTS, 1960 THROUGH 1969

ACTIVE CORPORATION RETURNS

		×.	Money amounts in	thousands of d	of dollars]						
	Item	1960	1961	1962	1963	1964	1965	1966	1967 .	1968	1969
		(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)
40	Number of returns, total Form 1120S	1,140,574	1,190,286	1,268,042	1,323,187	1,373,517	1,423,980	1,468,725	1,534,360	1,541,760	1,658,820
m	Total assets	1,206,662,112	1,289,516,071	1,388,126,547	1,481,235,845	1,585,618,579	1,723,524,382		2,010,443,291	2,215,624,729	2,445,627,954
	Cash	97,161,824	101,964,552	Not	041,775,140	356.867.842	117,060,042	126,254,588	139,983,881	150,295,368	162,614,615
10/	Tourse and account and debts	5,097,051	5,812,808	100.326.982	8,413,993	11,545,587	13,263,527	13,906,411	14,681,800	16,516,422	18,361,126
- (	Investments in Government obligations:	00, 000	סדר יום	יייי פייייי	Carrier .			757 ORO OBO	161 20C 112h	77 = 10 800	Br.4 ooc og
ه ص د	United States obligations	30,022,199 102,059,237	108,021,301	_	150,552,545	155,335,021	156,916,102	94,474,916	1204,884,087	107,850,951	97,934,588
4 #	Other current assets	10,304,816	13,664,212	Not	21,960,519	22,729,040	32,362,577	36,860,706	44,625,228	51,164,425	61,487,168
12	Loans to stockholders	498,206 129,375,905	1,054,212	משת של	2,379,096	1,627,305 n.a.	1,842,664 n.a.	2,295,985	2,635,744	3,230,379	4,135,780
17	Other investments . Depreciable assets	178,916,530	190,504,372	1,478,175,984	383,014,177 503,651,461	428,610,764 538,097,408	463,378,103 581,071,598	319,721,854	283,965,527	329,605,275 732,974,675	370,458,067
16	Less: Accumulated depreciation	160,180,516	172,721,782	185,686,005	197,771,422	212,030,969	229,163,722	246,027,694	263,617,458	283,587,914	311,450,204
29 12	Depletable assets Less: Accumulated depletioo Land Interpolate assets (amortizable)	12,371,447 5,190,471 19,040,597 3,055,190	13,072,645 5,526,220 21,393,529 3,315,539		14,583,666 6,028,984 25,883,549 3,422,804	16, 427,388 6,780,188 28,202,849 3,637,211	18,053,601 7,538,709 31,107,238 3,937,165	17,944,017 7,197,874 34,068,999 5,730,078	18,718,390 7,644,040 36,646,882 7,296,132	20,310,774 7,663,924 39,062,303 7,912,713	18,213,301 6,414,526 44,356,664 11,854,588
22.22	Less: Accumulated amortization Other assets	1,355,436	1,900,047		1,715,500	2,003,046	2,170,233	3,270,466	4,097,775 42,868,297	4,143,629 49,800,827	5,476,967
23	Total liabilities		1,289,516,071		1,481,235,845	1,585,618,579	1,723,524,382	1,844,775,452	2,010,443,291	2,215,624,729	2,445,627,954
252	Accounts payable Short-term deb Other current liabilities Loans from stockholders	62,933,385 49,381,251 364,704,482 3,700,169	70,873,324 50,183,282 392,543,058 5,728,032	Not tabulated	95,303,485 68,774,613 453,667,867 14,296,000	82,582,460 72,420,176 527,259,786 12,114,351	89,611,816 84,666,562 583,399,802 15,238,992	99,226,401 98,167,306 618,439,931 17,506,929	110,779,610 104,564,054 679,617,914 17,321,871	124,110,947 125,490,287 750,948,842 16,257,229	144,176,655 157,348,576 801,470,380 21,560,075
29 62	Long-term debt		170,473,676		191,686,182	194,959,284	204,335,352	211,847,489	232,691,608	246,594,982	267,474,691
84884	00 Capital stock 11 Paid-in or capital surplus 12 Retained earnings, appropriated 13 Retained earnings, unappropriated 14 Less: Oost of Treasury stock 2.		146.371,529 75,123,711 19,416,916 193,281,614 n.a.	n, B,	154,602,218 86,074,796 20,596,459 215,282,001 n.e.	158,119,630 95,535,755 18,688,931 231,060,596	161, 356, 975 102, 893, 650 18, 618, 910 253, 128, 244 n.s.	115,069,525 115,069,525 17,800,148 273,150,345 6,715,737	176,709,420 127,777,665 18,873,130 297,520,651 7,836,020	181,313,747 152,460,034 18,845,214 322,796,852 8,805,820	195,547,563 181,802,541 15,598,098 344,918,321 10,307,696
35	Total receipts	849,131,939	873,177,644	949,305,345	1,008,742,704	1,086,739,483	1,194,600,662	1,306,517,897	1,374,598,532	1,507,785,705	1,680,482,985
	Business receipts	802,790,920	823,943,265	895,120,385	49,548,793	1,018,889,198	1,120,381,727	1,224,370,364	1,284,999,547	1,403,499,593	1,560,830,321
37	Interest on Government Colligations: Wholly taxable (United States)	3,185,713	3,036,501	3,390,361	3,628,309	3,885,639	3,922,292	34,099,561	34,265,940	34,990,812	35,400,318
86	Mulget to sur can outly Wholly tax-exempt (State and local).	980,466	1,140,236	1,236,230	1,456,378	1,558,968	1,750,812	1,925,751	2,195,302	2,592,635	3,073,644
917	Other interest Rents.	19,353,028	20,649,114	23,076,022	25,774,463	7,223,488	31,541,607	35,866,694	38,897,946	10,933,388	53,738,002 13,044,752
1 4 4 2 0 1 4	Royalties Net short-term capital gain reduced by net long-term capital loss.	84,205	1,139,072 89,574 1,157,615	1,180,628 85,381	89,492	1,400,777 86,103 1,350,052	118,222	138,969	248,168	109,760	224,253 8.332,488
45	Net gain, noncapital assets	1,915,722	1,787,116	1,866,628	2,036,494	2,449,651	2,916,948	3,093,979	3,416,249	4,926,590	5,351,223
24 48 48	Dividends, formestic corporations Dividends, foreign corporations Other receipts.	3,083,806 1,069,708 6,921,668	3,276,302 1,514,362 7,570,387	3,645,027 1,431,046 9,044,878	3,591,649 1,882,415 11,363,834	4,022,260 2,484,116 11,880,662	4,521,140 2,212,608 12,389,882	1,877,099	4,419,734 2,180,687 14,394,393	2,092,081 17,337,979	2,903,544
64	Total deductions	804,632,679	826,143,508	898,463,074	953,005,883	1,023,680,095	1,119,860,008	1,225,224,603	1,295,348,229	1,420,308,745	1,598,348,211
22	Cost of sales and operations	577,039,064	586,557,225	638,036,184	672,971,818	722,476,998	792,952,590	866,425,312	24,508,347	989,550,267	1,104,571,988 30,333,959
52.	Repairs Bad debts.	7,006,714	7,183,812	7,823,470	8,216,894	3,908,397	9,212,367	10,354,190	11,056,850	11,909,547	5,875,480
7.		8,989,432	9,926,855	11,156,630 24 RO2 873	27.083.705	75,003,510	31.656,410		37.066,090	40,979,690	46,476,582
120		14,622,156	15,646,145	18,434,568	774, 117,02	23,246,196	26,425,014		35, 370, 294	1,004,803	51,717,379
2,22	Continuation of Electric Continuation of Conti	1,216,881	971,828	681, 488	187,927	326,991	262,000 34,134,836	207,992 37,473,286	230,429	275,561	332,552 49,139,399
3,		3,522,575	3,586,569	3,772,246	4,076,957	4,462,972	4,792,384		5,516,830	6,050,178	6,011,234
62,	Advertising	9,290,759	4,720,610	5,162,516	5,447,352	6,253,759	7,267,880	8,227,264	8,908,580	10,080,914	11,087,540
. 6.5°	Other employee benefit plans.	2,600,492	2,976,172	3,073,366	3,413,863	3,616,527	584,986	1,113,549	676,830	1,217,801	1,374,841
69	Other deductions.	113,907,360	119,260,325	126,034,999	135,118,981	143,361,460	154,010,729	10/, ZIO, UGG	TOO, 154,000	501,013,707	100 (+C) (**C)
E S	soch of the years 1960 thousand long and limitations of classis	used, see Expl	anation of Terms	and Historical	Comparability	of Terms sectio	ns of this repo	rt. Description	on of the Sample	and Limitation	s of the Data

roothores at end of table. For definitions and limitations of classifications used, for each of the years 1960 through 1969 appears in the annual volumes for these years.

Table 25. - BALANCE SHEETS AND INCOME STATEMENTS, 1960 THROUGH 1969 - Continued

ACTIVE CORPORATION RETURNS

[Money amounts in thousands of dollars]

			1							
Item	1960	1961	1962	1963	1961	1965	1966	1961	1968	1969
	(1)	(2)	(3)	(†)	(5)	(9)	(4)	(8)	(6)	(10)
66 Total receipts less total deductions (35 less 49)	092,664,44	47,034,136	50,842,268	55,736,821	63,059,368	74,740,654	81,293,294	79,250,303	87,476,960	82,134,774
67 Constructive taxable income from related foreign corporations.	1	1	•	1,297	477,47	899,979	1,160,163	1,126,728	1,077,663	1,157,755
68 Net income (less deficit) (66 plus 67 minus 39). 69 Net income 70 Deficit.	43,505,174 50,382,345 6,877,171	45,893,900 52,401,331 6,507,431	19,606,038 56,248,301 6,642,263	54,284,740 61,315,228 7,030,488	61,575,194 68,734,651 7,159,457	73,889,821 20,796,801 6,906,980	80,527,706 87,740,224 7,212,518	78,181,729 86,653,746 8.472,017	85,961,988 95,102,002 9,140,014	80,218,685 93,432,590 13,213,905
Returns other than Porm 1120S: 71 Net income (less deficit). 72 Net income 73 Befact. 73 Befact.	43,122,695 49,703,869 6,581,174	45,329,453 51,496,954 6,167,501	48,898,941 55,196,975 6,298,034	53,485,287 60,078,118 6,592,831	60,534,997 67,244,259 6,709,262	72,441,964 78,827,401 6,385,437	78, 872, 622 85, 507, 256 6, 634, 634	76,328,542 84,168,289 7,839,747	84,014,458 92,479,496 8,465,038	77,971,501 90,402,184 12,430,683
75 Net operating loss carryover. 75 Dividends received deduction. 77 Deduction for dividends paid on certain public utility stock. 78 Western Hemisphere Trade Corporation deduction.	3,567,979 1,285,527 2,040,685 28,798 212,969	3,973,974 1,496,729 2,233,352 21,557 222,336	4,558,082 1,752,580 2,545,998 23,402 23,402	4,484,332 1,837,473 2,374,037 23,231 249,591	5,265,833 2,229,777 2,730,460 24,040 281,556	5,714,336 2,348,712 2,993,917 25,854 345,853	5,684,391 2,422,288 2,834,458 25,814 401,831	5,711,788 2,453,631 2,804,310 25,357 428,490	6,084,902 2,610,194 3,061,495 22,503 390,710	5,988,036 2,480,699 3,155,817 20,490 331,030
79 Income subject to tax <sup>5</sup> . 80 Net long-term capital gain taxed at 25 percent <sup>5</sup> .	47,246,572 1,908,443	47,937,691	51,722,846 2,156,660	54,331,310	60,368,827	70,839,773	77,100,586 3,102,703	74,801,020 3,526,204	81,409,673	81,222,807 4,546,077
Bl Income tax, total 5 82 Surcharge 83 Tax from recomputing prior year investment credit	21,866,299	22,188,057	23,930,297	26,298,372	27,856,983 - 29,211	31,661,573	34,449,174	33,301,013 7127,685 93,148	39,694,253 3,428,775 126,509	639,374,125 3,445,189 114,434
84 Investment credit. 85 Foreign tax credit.	1,223,501	(9) 1,489,950	833,687	1,105,552	1,318,502	1,716,290 2,615,945	2,006,385	2,075,041	2,384,099	1,908,788
86 Form 11208 net income (less deficit). 87 Met income. 88 Deficit.	382,479 678,476 295,997	564,147 904,377 339,930	707,097 1,051,326 344,229	799,453 1,237,110 437,657	1,040,197 1,490,392 450,195	1,447,857 1,969,400 521,543	1,655,084 2,232,968 577,884	1,853,187 2,485,457 632,270	1,947,530 2,622,506 674,976	2,247,184 3,030,406 783,222
89 Net income (less deficit) after tax (68 minus 81 plus 84)	21,638,875 28,516,046	23,705,843	26,509,428 33,151,691	29,091,920 36,122,408	35,036,713 42,198,356	43,944,538 50,854,838	48,084,917 55,301,204	46,955,757 55,434,675	48,651,834 57,801,008	42,753,348 55,981,284
Distributions to stockholders: 91 Cash and property except own stock. 92 Corporation's own stock.	17,193,201	18,037,780	19,564,780 2,148,904	21,105,281	23,304,863 3,092,238	2,239,629	27,033,180 2,677,450	28,239,017	31,562,929	32,950,977 2,715,063
93 Cost of property used for investment credit. 94 Investment qualified for credit. 95 Tentative investment credit. 96 Investment credit carryover. 97 Unused investment credit.	1 1 1 1 1	(6)	22,477,291 19,908,386 1,132,674 1,132,674 303,741	27,752,307 24,295,863 1,411,604 10,307,990 625,535	32,660,793 28,886,194 1,698,691 576,081 957,256	38,377,921 34,479,510 2,057,639 842,577 1,184,748	46,213,450 40,588,887 2,460,521 1,094,090 1,554,275	50,294,996 41,857,117 2,519,390 1,415,169 1,859,389	54, 256, 804 48, 344, 792 2, 917, 309 1, 630, 666 2, 163, 685	46,148,011 42,410,265 2,518,134 1,306,726 1,911,272

Table 26. - BALANCE SHEETS AND INCOME STATEMENTS, 1960 THROUGH 1969

RETURNS WITH NET INCOME

[Money amounts in thousands of dollars]

Item	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)
Number of returns with net income, total	670,239	715,589	783,195	808,045	858,515	915,311	939,846	988,906	999,328	1,045,520
Total asssts	1,021,529,338	1,086,797,445	1,163,309,719	1,324,061,073	1,426,680,829	1,575,514,182	1,655,393,918	1,786,905,211	1,972,070,031	2,115,137,540
Gash Notes and accounts receivable Less: Allowance for bed dabts Livanitories	88,954,429 224,788,518 4,080,089 77,039,483	92,757,094 239,724,846 4,524,425 81,103,444	Not tabulated 87,054,090	312,684,413 7,457,961 93,261,294	105,849,208 329,421,185 10,707,631 100,936,689	109,863,448 377,124,989 12,210,993 114,779,518	115,215,248 389,372,305 12,412,808 128,248,844	129,783,360 426,643,662 13,204,944 135,387,992	133,936,590 461,317,748 14,953,561 147,132,557	142,208,505 505,856,405 15,931,322 156,550,297
Investmente in Government obligations: Stets and local United States obligations Not states	29,304,243	32,875,748 99,666,136 1,766,702	;	138,482,511	142,302,075	146,310,927	\$2,765,645 86,983,178 5,528,720	63,012,667	68,921,620	69,195,681
eta (are	8,572,807	11,360,250	tabulated	18,863,286	19,597,527	27,402,867	31,321,253	38,079,311	43,363,207	3,045,955
Mortgage and Yeal estate loans Other Investments Depreciable essets Leas: Accumilated depreciation	73,278,325	84,182,160 169,683,114 378,096,911 146,921,850	1,404,054,152	344,887,016 442,313,844 176,534,347	393,609,953 473,727,101 189,820,980	434,868,911 521,709,658 208,832,876	146,020,630 303,185,134 565,447,599 223,921,619	217,196,250 261,252,839 589,975,394 234,059,810	254,628,502 305,642,681 640,159,663 252,525,718	265,266,691 336,002,518 689,239,004 268,111,946
Depletable assets Leas Accumilated depletin Land Intangible sesots (amortizable) Less Accumilated smortization Char assets	9,578,359 4,183,240 13,307,898 2,045,515 1,015,444 23,316,797	10, 282, 695 4,576,071 14,605,871 2,462,472 1,557,133 25,154,772		11,832,007 5,200,439 17,839,067 2,601,147 1,383,899 28,612,781	12,859;386 5,664,943 19,716,407 2,899,753 1,793,041 32,583,828	14,453,662 6,330,749 22,189,233 2,985,721 1,816,392 31,752,636	14,860,719 6,313,758 23,948,563 4,488,051 2,762,898 31,811,074	16,079,583 6,706,494 26,412,060 6,449,633 3,805,495 35,956,264	18,028,850 6,973,690 28,503,067 6,831,805 3,835,537 41,426,986	14,497,638 5,214,514 31,386,385 10,192,538 5,002,764 48,835,164
	1,021,529,338	1,086,797,445		1,324,061,073	1,426,680,829	1,575,514,182	1,655,393,918	1,786,905,211	1,972,070,031	2,115,137,540
24 Accounts payable 25 Short-tarm debt 27 Loans from stockholders 28 Long-term debt 29 Gher liebilities	49,475,508 35,152,637 293,771,528 2,630,625 120,696,862 152,617,576	57,023,903 36,797,523 317,309,320 3,105,817 123,826,691 159,509,641	Not tabulatsd	77,543,122 52,376,448 422,741,828 9,429,076 143,271,594 177,212,782	69, 228, 332 56, 243, 157 492, 346, 696 7, 958, 574 152, 904, 432 180, 029, 930	75,834,762 67,244,653 553,652,083 10,715,604 172,101,526 191,675,879	84,389,561 77,606,906 554,300,700 12,067,754 190,158,518 201,535,788	93,957,157 82,418,265 612,386,892 11,000,592 201,220,577 218,906,487	105,507,114 100,551,349 674,464,046 9,952,082 231,335,288 231,299,598	115,124,511 121,136,118 702,591,818 12,120,816 255,407,036 246,450,618
surplus approfrated unappropriated secury etock*	119,080,874 58,158,905 12,483,871 177,460,952 n.a.	123,525,493 65,065,679 14,532,648 186,100,730	n.a.	134, 286, 114, 77, 259, 372 18, 560, 249 211, 380, 488	137,736,223 86,084,103 16,682,555 227,466,827	142,420,452 93,512,286 16,866,299 251,490,638	147,903,415 103,700,657 16,293,439 273,364,965 5,927,785	152,772,351 112,316,175 17,018,367 291,619,797 6,711,449	158,436,292 134,734,710 17,356,206 316,199,890 7,766,544	165,404,966 155,531,265 13,649,044 334,427,575 8,747,227
Total receipts	724,451,248	750,598,885	825,254,516	887,327,015	968,052,709	1,079,661,387	1,180,714,247	1,221,446,354	1,349,977,425	1,461,061,949
	685,691,937	709,250,561	780,432,580	834,410,804	906,747,757	1,011,806,929	211,011,701,1	1,141,379,488	1,256,606,155	1,357,257,862
meant congetions: (United States) pt (State and local)	2,906,142 39,409 945,058	2,763,417 41,611 1,077,649	3,038,624 42,153 1,167,324	33,388,479 (3) 1,297,290	33,605,083 (3) 1,359,311	3,692,972 (3) 1,593,160	3,763,451 (3) 1,771,608	33,945,310 (3) 2,017,677	34,543,981 (3) 2,308,898	34,868,980
Other interest Rents Royalitee Net short-term capital gain reduced by net long-term capital loss	15,591,486 4,437,482 876,981	16,582,000 3,539,912 965,022 775,779	18,002,913 4,209,629 932,487 68,954	23,600,997 3,511,584 953,573 78,253	26,465,469 5,887,026 1,257,345 69,211	29,724,619 6,465,669 1,400,727 9,927	32,284,506 7,219,959 1,724,165 11,170	35,003,840 8,147,066 1,802,826 212,777	40,536,235 8,831,793 2,013,673 361,915	47,471,505 10,302,141 2,104,641 183,667
Corporations		1,434,507 3,156,520 1,500,067 6,133,064	3,411,633 1,506,884 3,496,676 1,420,648 7,517,811	3,624,010 1,625,852 3,442,283 1,873,740 9,490,150	2,013,457 3,852,182 2,475,593 10,285,845	2,448,640 4,362,625 2,171,225 10,855,963	2,595,657 4,333,289 1,849,957 12,305,785	2,949,001 4,228,166 2,159,335 12,442,852	4,193,548 4,682,627 2,058,704 15,002,746	3,859,375 4,772,930 2,873,782 16,916,644
	673,123,845		767,838,891			998,168,005	1,092,359,506		1,253,635,310	1,366,144,792
operations filters	486,312,907 11,395,030 6,141,749 1,847,501	500,062,940 12,185,044 6,253,340 1,968,721	552,635,537 13,683,926 6,879,689 2,194,519 8,573,683			711,552,708 17,907,675 8,475,158 3,412,913	777,092,026 19,327,366 9,478,279 3,376,587 12,961,846	798,844,616 20,644,856 9,850,509 3,506,409 13,807,860	878,686,065 22,418,961 10,682,546 3,902,626 15,248,657	950,723,315 24,777,087 11,135,871 4,564,075 16,978,100
55 Texes paid 56 Interest paid 57 Contributions or gifts 58 Amoritation	18,216,216 10,129,863 474,508 956,774		21,506,084 12,407,058 590,459	23,916,169 16,937,636 650,721 601,297	26,550,334 19,572,459 722,886 722,886	28,532,330 22,889,810 775,037 186,762	31,825,916 26,005,678 799,982 153,173		36,647,277 34,778,938 999,431 211,430	40,553,510 42,058,722 1,048,254 253,662
	3,111,815		3,156,538			4,246,245	4,656,450		5,773,630	5,641,956
Agreettain, profit sharing, etock bonus, annutty plans (blus genjoyse benefit plans Nat loss noncattal esses)	2,259,880 2,348,061 2,259,880	2,616,306	2,775,491 2,775,491 188,727	5,191,461 3,100,553 221,349	5,998,482	7,033,047	7,966,893		9,484,368	10,243,704 5,657,752 764,381
Other deductions	94,251,093	99,415,966	105,668,149	113,376,904	122,543,671	134,464,212	147,277,500	157,057,470	175,859,645	194,955,063

Footnotes at end of table. For definitions and limitations of classifications used, for each of the years 1960 through 1969 appears in the annual volumes for these years.

Table 26, -- BALANCE SHEETS AND INCOME STATEMENTS, 1960 THROUGH 1969-Continued

RETURNS WITH NET INCOME

[Monsy amounts in thousands of dollars]

	Item	1960	1961	1962	1963	1967	1965	1966	1961	1968	1969
		(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)
99	Total receipts less total deductions (35 less 49)	51,327,403	53,478,980	57,415,625	62,608,298	70,020,772	81,493,382	88,354,741	87,548,277	96,342,115	94,917,157
29	Constructive texable income from related foreign corporations	•	1	•	4,220	73,190	896,579	1,157,091	1,123,146	1,068,785	1,149,202
89	Net income (66 plus 67 minus 39).	50,382,345	52,401,331	56,248,301	61,315,228	68,734,651	108,796,801	87,740,224	86,653,746	95,102,002	93,432,590
69	Returns other than Form 1120S: Net income	49,703,869	51,496,954	55,196,975	80,078,118	67,244,259	78,827,401	85,507,256	84,168,289	95,479,496	90,402,184
84424	Statutory special deductions, total Net operating loss carryovar Dividends received deduction Deduction for dividends paid on certain public utility stock Mestern Hemisphere Trade Corporation deduction.	3,547,417 1,285,527 2,020,240 28,681 212,969	3,887,878 1,496,729 2,147,267 21,546 222,336	4,445,845 1,752,580 2,433,862 23,301 236,102	4,375,472 1,837,473 2,265,254 23,154 249,591	5,139,714 2,229,777 2,604,341 24,040 281,556	5,586,507 2,343,712 2,866,088 25,854 345,853	5,611,129 2,422,288 2,761,196 25,814 401,831	5,563,662 2,453,631 2,656,184 25,357 428,490	5,945,704, 2,610,194, 2,922,297, 22,503, 390,710	5,789,921 2,480,699 2,957,724 20,468 331,030
25,	Income subject to tax? Net long-term capital gain taxed at 25 percent?	47,246,572	2,609,964	51,722,846 2,156,266	54,331,310	60,366,969	70,838,182	77,099,900	74,799,442	81,408,539	81,221,098
782	Income tax, total <sup>2</sup> Surcharge <sup>2</sup> Surcharge prior year investment credit	21,866,299	22,188,057	23,930,297	26,297,454	27,854,752	31,658,246	34,445,349	33,293,935 7127,685 86,703	39,685,085 3,428,728 117,867	639,360,025 3,445,120 101,736
81	Investment credit.	1,223,501	1,489,950	833,687	1,105,552	1,318,457 2,269,649	1,716,283 2,615,945	2,006,329	2,074,864 3,160,294	2,384,091	1,908,719
82	Form 1120S net income.	94,876	904,377	1,051,326	1,237,110	1,490,392	1,969,400	2,232,968	2,485,457	2,622,506	3,030,406
83	Net income efter tax (68 minus 77 plus 80).	28,516,046	30,213,274	33,151,691	36,123,326	42,198,356	50,854,838	55,301,204	55,434,675	57,801,008	55,981,284
84	Distributions to etockholdsrs: Gash and property except own stock. Corporation's own stock.	16,606,986 1,865,572	17,353,730	18,802,125 2,026,498	20,535,853	22,763,593 3,029,011	25,475,659	26,597,799	27,440,850	30,595,387	31,826,587 2,570,607
88888	Cost of property used for investment credit.  Investment qualified for credit.  Entetire investment credit.  Investment credit carryoven.  Unused investment credit.	1111	(6) (6)	19,772,907 17,242,887 980,250 (10) 151,317	24,928,172 22,002,076 1,259,443 10230,556 395,980	29,470,268 26,234,825 1,519,894 427,010 629,433	35,827,504 32,373,519 1,918,215 688,711 891,465	42,917,455 37,962,365 2,285,830 857,389 1,142,939	45,522,380 37,978,848 2,262,945 937,615 1,125,568	48, 398, 644 43, 363, 466 2, 577, 255 1, 100, 298 1, 293, 271	40,780,675 37,580,658 2,185,967 754,120 1,026,569
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n.a. — Not available.

Baylasd.

Party sers 1960 through 1965, cost of treasury stock was included in "other investments."

Ror years 1960 through 1965, cost of treasury stock was included in "other investments."

For years 1960 through 1965, cost of treasury stock was marked by 1963. The small amounts reported or other controlled Foreign Corporations. For 1965 through 1969, also includes a foreign taxes deemed paid.

For years 1963 and 1964, includes a mount of Foreign Corporations of Small Business Corporations taxed through a marked party of the second of Small Business Corporations of Small Business Corporations are such as a spall and a cocumiting particle and a corporation of the accounting particle and James related to the credit, allowed under provisions of the Revenue Act of 1962, were not tabulated for returns with accounting particle and James related to the credit, allowed under provisions of the Revenue Act of 1962, were not tabulated for returns of 1963 with accounting particle and James related from returns for 1962 with accounting particle and James related to the credit, allowed under provisions and a large sended James related to the credit, allowed under provisions and a large sended James related to the credit, allowed under provisions and a large sended James related to the credit and the same and the sended James related to the credit and the same and the sended James related to the Calcapifications used, as Explanation of Terms and Historical Comparability of Terms sections of this report.

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Table 27. -- SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, 1960 THROUGH 1969

[8]
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thousands
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amounts
Money

	Number of active active active corporation and year active tion the corporation that active a	ALL INDUSTRIAL OIVISIONS (1)	1,140,574 1,190,286 1,268,042 1,323,187	1,373,517 1,423,980 1,468,725 1,534,360	1,658,820			27,530 27,945 32,448 31,248	31,979	13,017	14,878	13,285	74,020		96,466 104,134	112,373	1960. 155,862 1961. 173,558 1962. 183,149	181,800	1965 185,924 1966 187,642 197 197,023 1988 191,915
	Total	(2)	1,206,662,112 1,289,516,071 1,388,126,547 1,481,235,845	1,585,618,579 1,723,524,382 1,844,775,452 2,010,443,291 2,215,624,729	445,627,954	4,062,591	5,945,592	6,844,879 7,557,328 8,410,805 8,342,513	10,400,040	16,949,154	17,341,228	16,546,370 17,604,769 18,175,719 19,812,737	26,(12,100	15,367,159	23,309,024	26,725,141 28,809,377 32,537,994 35,896,487 39,642,746	262,308,383 275,963,520 292,640,010	310,207,443	371,524,267 405,967,386 448,026,007 500,563,829
	Invsotories	(3)	91,334,436 94,818,310 100,326,982 106,339,515	112,960,430 126,340,612 141,019,086 151,580,694 164,432,578		471,930	711,262	794,115 969,826 877,728 1,089,136	1,232,444	921,278	974,870	849,750 889,767 984,184 1,064,044	1,477,440	1,643,020	2,634,658	3,531,901 3,673,809 4,234,286 4,570,175 5,058,583	55,763,129 57,522,979 60,941,270	64,664,115	75,994,006 85,829,111 91,955,222 98,231,233
Money amounts in	Investments in Government obligetions	(7)	135,180,295 144,759,556 150,552,545	155,335,021 156,916,102 157,573,498 173,180,511 185,393,774	178,235,006	45,189	59,636	78,869 89,280 56,491 77,428	88,067	922,996	777,217	626,527 549,914 425,772 330,109		298,218		318,476 278,124 319,973 380,496			12,395,421 10,496,858 8,477,234 10,551,095
	Other specified current assets	(5)	381,779,381			849,021	1,202,862	1,344,258 1,421,441 1,664,147 1,656,144	1,841,040	3,618,771	4,145,717	4,069,658 4,333,842 4,311,155 4,622,334	CAT, UUC, C	7,428,695		14,538,926 15,599,586 16,998,764 18,267,112 20,746,344	62,529		102,557,998 111,487,392 122,496,924 138,813,974
	Net cepital essets, except land	(9)	274,174,653 288,871,991 Not tal			1,307,461	1,797,298	2,149,376 2,283,670 2,592,097	3,179,884	8,735,716 9,180,208 No. + +01	8,375,183	7,883,451 8,510,732 8,879,049 9,569,206	10, (7), (00	2,609,339	3,614,139	4,640,504 5,310,286 5,972,477 6,820,415	90,520,446 92,806,268 Not tal	100,153,213	119,380,646 133,591,493 147,703,376 161,693,775
thousands of ac	Specified current liabilities	(7)	477,019,118 513,599,664 mlated 617,745,965			981,100	1,533,891	1,755,996 1,959,876 2,348,143 2,334,412	2,826,1b)	2,715,041		3,213,123 3,673,969 3,597,534 4,150,917		6,565,845 8,000,436	9,831,874	13,058,347 13,579,814 15,086,209 16,019,930 18,529,635	51,098,571 55,517,405 bulated	66,638,402	84,013,034 95,054,337 103,097,414 121,052,922
aorara	Long-term debt	(8)	153,566,489 165,520,929 180,952,224	192,877,610 210,274,079 232,505,779 252,423,388 285,612,415	326,038,750	746,233	1,279,951	1,527,197	2,729,772	2,853,953	2,751,816	2,345,674 2,666,264 2,768,164 3,213,618	3,713,72	1,549,474		3,051,004 3,567,200 4,025,996 4,800,990 4,815,635		38,672,	50,997,026 59,844,078 69,703,389 81,131,522
	Net worth	(6)	408,965,846 434,193,770 476,555,474			2,147,968	2,682,602	3,041,497 3,351,401 3,628,175 3,434,602	3,969,635	10,676,688	10,803,757	10,115,449	14,370,703	5,323,512 5,958,391		7,856,215 8,419,913 9,445,245 10,533,971 10,936,288		193,461,504	221,577,621 233,970,632 254,904,925 272,734,169
	Total receipts	(10)	849,131,939 873,177,644 949,305,342 1,008,742,704	086,739,483 194,600,662 306,517,897 374,598,532 507,785,705	85	5,339,546	7,986,375	7,524,274 8,604,616 9,296,370 9,450,515	12,141,144	10,925,775	13,055,307	12,602,087 14,609,352 13,679,722 14,550,455	10,423,340	32,893,347	45,648,687	56,694,897 63,029,874 68,021,913 72,262,793 83,912,537	371,093,042 377,580,234 407,864,669		514,718,841 571,009,172 590,822,331 648,964,802
	Business recsipts	(11)	802,790,920 823,943,265 895,120,385 949,548,793	1,018,889,198 1,120,381,727 1,224,370,364 1,284,999,547 1,403,499,593	1,560,830,321	4,214,621 5,077,402		7,186,345 8,203,046 8,855,311 9,016,517			12,448,	11,903,304				55,696,213 61,850,382 66,828,236 70,831,186 82,290,720	364,611,950 369,911,448 399,659,829		502,981,871 557,318,291 576,569,503 632,925,330
	Osprecia- tion	(12)	22,159,675 23,687,786 27,553,447 29,564,177	31,696,173 34,134,836 37,473,286 40,819,886 44,384,154	49,139,399							830,015 918,697 873,607 911,208		627,039		972,906 1,123,883 1,204,572 1,364,466 1,529,799	9,838,599 10,503,230 12,418,850		15,079,790 16,333,903 17,984,660 19,757,114
	Net income (less deficit)	(13)	43,505,174 45,893,900 49,606,038 54,284,740		80,218,685	37,334	95,652	237, 229 289, 214 182, 972 267, 925	257,177	738,864	1,209,730	1,391,939	1,000,000	379,212 509,159 617,156		1,257,632 1,398,935 1,543,158 1,713,419 1,660,343	22,493,578		40,247,559 44,403,696 40,329,076 44,411,467
	Income	(77)	21,866,299 22,188,057 23,930,297 26,282,217			70,639	89,970	110,640	151,745	533,795	660,139	657,838	967,6066	328,508	368,569	519,126 612,479 698,576 768,155 813,508	 11,403,317	14,322,896	18,415,027 20,143,330 18,588,857 22,427,233
	Olstribu- tions to stock- holdsrs except in own stock	(15)	17,193,201 18,037,780 19,564,780 21,105,281	23,304,863 25,997,453 27,033,180 28,239,017 31,562,929	32,950,977	50,447	73,427	96,957 91,469 85,543 95,120	61,470	813,638	1,067,344	908,893 1,087,912 1,039,329 1,180,930	1,421,030	115,567	142,775	239,874 199,726 281,728 280,917 330,599	 8,028,325 8,409,428 9,507,854	10,329,680	12,205,268 12,878,870 13,215,347 14,461,401

Footnote at end of table. For definitions and limitations of classifications used, see Explanation of Terms and Historical Comparability of Terms sections of this report. for each of the years 1960 through 1969 appears in the annual volumes for these years.

ACTIVE CORPORATION RETURNS

Table 27. --SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION: 1960 THROUGH 1969--Continued [Maney amounts in thousands of dollars]

Number of active     Total     Inventories     Inventories     Transfer     Other capital     Net capital     Specified     Long-term     Net capital       corporation     assets     Government clums     current clums     except land     liabilities     debt     worth	(1) (2) (3) (4) (5) (6) (7) (8) (9)	43,852 174,774,460 49,048 155,534,789	161,024,791 3,112,054 3,939,723 14,736,828 132,694,322 118,050,340 62,211,372 174,312,313 3,470,938 4,481,952 15,285,341 138,676,387 134,445 65,026,688	59,676 186,853,880 3,811,954 3,935,508 16,703,492 148,514,504 20,478,012 69,433,996 59,925 204,061,020 4,242,869 4,033,065 19,113,243 160,336,357 23,151,449 77,090,423	1967	355,623 92,218,645 28,424,238 1,243,751 36,286,435 13,985,430 36,437 94,599,990 28,782,904 1,016,710 37,554,965 14,287,757 30,000 20,770 28,782,942 1,016,710 37,554,965 14,287,757 30,000 20,000 28,782,942 1,016,710 37,554,965 14,287,757 30,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,	41,418,878 16,338,494 45,522,151 17,704,409	4,0,304 125,486,938 39,410,351 831,283 49,693,782 19,665,869 49,020,024 13,563,345 403,640 13, 203,035	1267	1960. 1960. 197, 267, 590, 826 11, 292 116, 299, 252 253, 484, 687 269, 207, 339 35, 146, 829, 827, 339 35, 1484, 837 32, 125, 956, 977 269, 207, 339 35, 207, 44, 125, 956, 977 269, 207, 339 35, 207, 44, 125, 956, 977 269, 207, 339 35, 207, 44, 125, 956, 977 269, 207, 339 35, 207, 44, 125, 956, 977 269, 207, 320, 455, 360, 46, 794, 899 107, 984, 255	375,372 825,112 354,983 125,588,376 302,978,004 45,084,697 523,854,793 55,545,962	388,428 955,901,862 356,583 138,177,253 343,184,783 47,410,687 576,095,568 602,740 1,007,715,559 283,114,559 278,726 502,4653 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559 503,114,559	1,902,918,139 872,792 169,997,073,128,382,112 52,130,015 729,022,327 68,352,775 159,907,7673 (23),822,125 152,130,015 152,130,015 729,021,327 (63),327,762 159,907,1428 152,130,015 729,021,327 (63),327,752 159,907,1428 152,130,015 729,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,021,029,029,021,029,029,021,029,029,021,029,029,021,029,029,029,021,029,029,029,021,029,029,029,021,029,029,029,029,029,029,029,029,029,029	121,024 19,855,108 856,170 344,444 5,654,583 8,398,398 137,955 22,885,046 1,094,621 400,033 6,558,861 9,413,517	27, 526, 328 1, 318, 901 29, 950, 530 1, 545, 885	138,177 33,480,898 1,585,066 552,233 9,517,984 14,510,736 10,000,876 9,536,110 202,065 36,837,947 1,800,431 603,362 10,614,007 15,842,192 10,907,782 10,831,714	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	30 50 10 121 12 121 200 000 000 10 200 10 200 10 10 10 10 10 10 10 10 10 10 10 10 1	1,351 329,596 12,300 1,122 136,817 33,735 27,756 297,637 20,300	7,906 305,089 13,859 8,370 125,261 40,219 102,931 424,29 5,482 181,660 10,724 (1) 62,507 26,787 66,327 24,655	7,372 160,147 6,886 532 19,030 257,960 19,924 (1)	15,706 687,72, 3,445 3,445 276,969 112,213 244,744 132,197
Total receipts	(10)	65,921,988	73,156,453	88,956,519	102,398,443 112,587,061 125,261,815	269,581,271	335,319,452	365,166,475	410,369,867	70,841,547	93,342,867	110,465,502	131,982,953	23,346,783	31,614,898	38,377,034	47,441,330 51,046,273 60,036,636	125 070			113,834	
Business Deprecta- receipts tion	(11) (12)		71,091,979 6,734,877 75,710,896 7,360,749 79,450,169 7,871,703		99,190,985 10,400,692 09,132,172 11,386,819 21,669,836 12,410,656		303,602,592 2,549,203 329,056,077 2,719,324		403,232,835 3,567,313 442,509,642 3,865,424 697,415,390 4,422,832	39,476,590 1,986,848 43,215,510 2,140,516		61,370,561 2,845, 66,013,937 3,054,	71,797,493 3,286,979 76,636,579 3,531,061 85,124,705 4,065,452		30,018,042 2,212,270 32,487,018 2,389,460		45,210,688 3,114,926 48,542,750 3,202,060 57,217,736 3,761,680				85,013 2,960 91,912 3,161	
Net income (less deficit)	(13)	6,592,116	8,010,628 8,925,311 9,738,884	10,699,309	92 10,602,908 119 10,516,059 56 10,053,831	4,525,610	5,356,626	7,620,764	113 8,931,782 14 10,355,164 132 10,766,271	 148 8,250,426 116 8,982,109					200,109 270 901,109 60 1,159,005		2021,876 30 2,021,876 30 1,653,105				61 5,930	
Income tax	(77)				5,028,659 5,638,605 5,572,822	 	2,592,538		3,640,796	 3,137,618				486,054 524,802	557,622	699,172	1,032,010 1,115,242	2.730	1,1,2 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5	1,126	786	3,004
Distribu- tions to stock- holders except in own stock	(15)	3,199,371	3,578,665 3,800,766 4,213,921	4,589,990	5,146,136 5,438,679 5,565,556	1,231,501	1,250,493	1,652,709	2,137,770	3,466,336	1,080,443 1,627,399	5,924,388	7,395,002 8,179,033	233,045	284,832	376,527	565,491 565,491 595,268	11.757	23,028	2,170	2,847	7,619

Loss than \$700 per return.
NOTE: For definitions of classifications used, see Explanation of Germs and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Data for each of the pers 1960 through 1969 annears in the annual volumes for these years.

ACTIVE CORPORATION RETURNS

Table 28. -- SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS, 1960 THROUGH 1969

[Money amounts in thousands of dollars]

Item, size of total essets	1960	1961	1962	1963	1967	1965	1966	1967	1968	1969
NUMBER OF ACTIVE CORPORATION RETURNS	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)
Total Beturns with total sessies	1,140,574	1,190,286	1,268,042	1,323,187	1,373,517	1,423,980	1,468,725	1,534,360	1,541,670	1,658,820
Under \$50,000   Under \$50,000   Under \$100,000   Under \$250,000   Under \$250,000   Under \$250,000   Under \$500,000   Under \$5	494,298 190,316 229,142 105,174	506,738 206,039 239,057 111,593	740,884	\$73,319 221,887 260,714 124,958.	592,184 231,457 269,744 131,188	608,259 237,903 280,271	619,597 244,880 291,520	646,277 260,181 302,373	635,659 254,517 310,238 155,647	673,173 273,193 333,802
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000		58,065 49,262 8,564 6,105	67,206	64,950	67,268 58,905 9,714 7,171	72,936 62,601 10,874 7,397	78,652 63,988 11,048 7,792	81,440 65,999 11,329 8,155	87,050 71,904 9,898 9,125	26,206 78,657 13,211 9,501
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 or more		2,231 1,204 828 600	2,390 1,289 905 638	2,549 1,376 967 692	2,675	2,857 1,500 1,079 822	2,954 1,576 1,137 882	3,159 1,664 1,199 958	3,472 1,839 1,280	3,734 1,875 1,361
TOTAL ASSETS										
Petums with total assets—	-i		1,388,126,547	1,481,235,845		1,723,524,382	1,844,775,452	2,010,443,291	2,215,624,729	2,445,627,954
#50,000 mder #50,000 #50,000 mder #250,000 #100,000 under #250,000 #250,000 under #500,000	9,115,920 13,694,285 36,392,298 36,621,699	9,606,722 14,756,377 38,022,849 38,925,387	\$ 25,132,145	15,936,829 41,428,214 43,527,880	10,859,443	11,146,166 17,070,862 44,697,741	11,343,860	11,841,941	11,692,705	12,2%,056 19,685,607 53,4%,962
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$10,000,000		40,246,513 103,911,467 59,864,509	271,953,380	44,955,291	46,305,073 122,868,237 68,149,023	50,384,071	54,538,313 132,528,545 78,025,040	56,359,046	60,244,557	66,565,032 158,074,360 92,535,349
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 or mater \$250,000,000		77,456,375 84,155,342 128,928,016 599,312,748	82,917,627 89,558,972 139,575,414 648,812,525	88,381,587 95,605,847 149,347,005	92,829,763 100,494,377 158,068,229 769,234,602	99, 139, 366 104, 338,717 165, 384, 897 862, 243, 653		109,598,080 115,829,582 184,450,266 1.070,313,720	120,613,323 127,955,892 197,466,915	129,921,490 130,752,786 210,933,129
INVENTORIES										
Total	91,334,436	94,818,310	100,326,982	106,339,515	112,960,430	126,340,612	380,610,171	151,580,694	164,432,578	184,582,868
Neturns with total assets— Under \$50,000 \$50,000 under \$250,000 \$100,000 under \$250,000 \$250,000 under \$500,000	1,388,484 2,293,707 6,168,226 6,001,191	1,433,725 2,475,019 6,330,370 6,336,032	3,981,905	1,556,791 2,627,980 6,820,761 7,130,333	1,547,900 2,714,086 6,930,015 7,374,373	1,621,408 2,828,851 7,210,449 8,238,595	1,613,955 2,918,302 7,710,927 8,618,883	1,615,505	1,539,091 2,907,142 8,202,506 9,366,042	1,663,610 3,139,134 8,905,698 10,528,530
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000	6,209,067 12,627,884 4,961,344 6,659,054	6,311,405 13,142,918 4,889,564 6,717,756	25,645,589	7,165,209 15,170,838 5,245,680 6,902,897	7,316,892 15,788,790 5,704,272 7,221,337	8,439,563 17,869,906 6,644,536 7,850,345	9,299,757 19,513,214 7,369,443 8,916,077	9,611,184 20,125,084 7,607,752 8,866,848	10,589,204,22,618,921	12,304,054 25,008,142 9,616,658 10,175,406
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 or more	5,146,202 5,691,849 8,586,547 25,600,881	5,259,176 5,761,154 8,846,027 27,315,164	5,618,797 5,727,438 9,639,855 28,886,764	6,068,228 6,138,170 9,724,937 31,787,691	6,320,442 6,353,622 10,299,430 35,389,271	6,758,269 7,138,953 10,681,784 41,057,953	7,212,406 7,820,614 11,994,450 48,031,058	7,088,964,795,12,625,847	7,432,060 8,024,741 14,169,827 62,474,149	8,014,017 8,670,767 14,617,415 71,939,437
INVESTMENTS IN GOVERNMENT OBLICATIONS										
Total   Total   Sester   Unider \$50,000   Eloy,000	135,180,295 52,502 87,066 334,712 479,656	144,759,556 1 46,944 85,020 329,648 437,473		(150,552,545 41,259 86,378 374,173 592,573	29,122 75,770 319,285 434,599	27,345 27,345 91,805 334,392 474,572	34,509 34,509 75,189 331,723 455,940	173,180,511 33,455 101,786 322,057 459,886	185,393,774 44,894 94,184 328,411 525,662	2,143,468
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000		920,916 9,235,296 9,021,246 14,746,649	Not tabulated	894,973 9,286,212 8,979,303 14,651,159	745,936 9,162,887 8,958,559 15,350,566	738,286 8,930,887 9,871,456 15,629,010	8,592,513 10,376,408 16,391,068	698,340 7,879,245 10,208,603 17,994,495	7,607,987 8,390,420 20,292,070	7,476,268 10,961,833 19,918,144
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 or more		11,461,336 11,758,886 16,616,339 70,079,803		11,209,737 11,914,343 16,548,169 75,974,266	11,745,285	12,023,666 11,789,763 17,244,867 79,760,053	12,582,927 12,144,903 17,826,904 77,963,673	13,597,667 19,229,217 88,647,029	15,671,381 14,389,070 20,101,265 97,235,801	15,660,496 13,169,302 19,717,550 89,187,945

Footnotes at end of table. For definitions and limitations of classifications used, see Explanation of Terms and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Octable sections of this years 1960 through 1969 appears in the annual volumes for these years.

Table 28. --SELECTED BALANGE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS, 1960 THROUGH 1969--Continued [Money amounts in thousands of dollars]

Item, size of total essets	1960	1961	1962	1963	1967	1965	1966	1967	1968	1969
OTHER SPECIFIED CHREEN ASSETS	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)
Total	381,779,381	409,644,064		C 461,688,339	481,793,438	541,674,124	577,499,165	633,830,659	700,856,664	786,204,098
Returns with total assets— Unias #50,000 #50,000 undar #100,000 #100,000 undar #250,000 #250,000 undar #500,000	3,328,800 4,745,259 12,597,533 12,838,828	3,531,630 5,182,844 13,259,662 13,986,727		3,884,760 5,598,350 14,627,637 15,618,529	4,014,973 5,852,668 15,384,238 16,786,530	4,177,922 6,217,385 16,468,252 17,978,912	4,171,707 6,211,478 16,994,974 18,896,346	4,348,896 6,651,976 17,644,350 19,868,093	4,333,628 6,560,538 17,905,115 20,028,661	76,671,108
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000	13,582,702 37,564,541 21,625,270 30,308,199	14,535,963 39,255,655 23,343,301 32,768,424	Not tabulated	16,456,139 43,863,308 25,793,272 38,320,189	16,658,419 45,688,840 26,312,313 38,221,848	18,710,144 49,755,340 29,806,183 40,976,917	20,694,283 49,041,630 30,472,890 43,144,817	20,552,280 50,071,727 32,239,842 46,062,852	22,841,736 53,869,268 27,003,328 52,057,014	57,623,229 36,354,569 55,587,178
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 un more	23,764,082 23,931,686 36,789,141 160,703,340	25,355,625 25,580,786 40,576,343 172,267,104		28,865,557 28,898,291 43,112,219 196,650,088	26,428,051 26,569,109 41,662,558 218,213,891	29,547,127 28,052,939 45,804,433 254,178,570	31,040,733 28,828,625 49,247,799 278,753,883	35,212,793 31,677,371 51,164,414 318,336,065	39,270,273 37,647,362 54,017,956 365,321,785	43,092,713 37,280,300 60,879,538 418,715,463
NET CAPITAL ASSETS, EXCEPT LAND Total		288,871,991		[ 316,142,025	337,347,804	364,189,700	397,964,540	430,799,230	465,802,695	516,948,916
Returns with total assets— Undar \$50,000 to 120,000 \$50,000 undar \$100,000 \$100,000 undar \$500,000 \$250,000 undar \$500,000	2,698,812 3,983,206 10,333,093 10,082,804	2,815,491 4,197,357 10,887,323 10,455,915		3,069,316 4,559,571 11,735,560 11,866,408	3,176,989 4,805,482 12,068,843 12,418,864	3,243,192 4,893,868 12,675,682 12,982,754	3,345,622 5,068,370 13,292,431 13,803,000	3,595,694 5,540,222 13,586,721 14,515,989	3,476,606 5,251,571 13,823,491 14,897,701	58,035,632
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$23,000,000		10,438,909 21,514,754 9,008,453 13,056,018	Not tabulated	11,878,424 25,283,480 9,526,386 14,181,683	12,350,944 27,282,419 10,132,030 14,993,725	13,720,248 28,943,484 11,201,751 15,234,835	14,700,327 30,720,847 12,291,606 16,597,194	15,728,439 32,023,868 12,422,518 16,686,274	15,610,261 34,065,786 11,115,393 18,081,801	38,323,225 15,105,944 18,645,125
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 mnore	10,899,083 15,205,781 25,976,997 142,460,746	11,363,324 15,663,733 26,436,193 153,034,521		12,496,298 16,174,539 28,908,168 166,462,192	12,760,166 16,302,184 29,997,665 181,058,493	13,640,504 16,318,307 29,446,352 201,888,723	13,805,984 17,233,811 31,507,600 225,597,748	14,395,971 17,264,255 32,967,895 252,071,384	15,251,707 18,128,636 34,451,521 281,648,221	16,398,168 19,297,073 34,739,745 316,404,064
SPECITIED OURGENT LIABILITIES Total	477,019,118	513,599,664	•	C 617,745,965	682,262,422	757,678,180	815,833,638		1,000,550,076	1,102,995,611
Returns with total assets—— Under \$50,000' \$50,000 mader \$50,000 \$100,000 mader \$250,000 \$250,000 under \$500,000		3,864,183 4,855,492 12,038,542 12,610,965		4,019,779 5,037,541 12,919,873 14,094,461	4,081,245 5,240,835 13,456,177 14,884,534	4,128,990 5,484,971 14,025,634 15,995,040	4,303,534 5,476,558 14,541,551 16,629,973	4,249,010 5,992,947 15,011,707 17,627,886	4,473,633 5,731,535 15,392,133 18,364,931	72,954,597
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$25,000,000		13,159,070 43,536,617 32,293,222 53,351,325	Not tabulated	15,091,527 48,537,219 35,637,124 59,672,377	15,672,007 51,945,642 38,332,087 66,669,078	17,762,991 55,798,904 43,302,043 70,149,194	19,371,526 55,933,807 44,159,676 73,807,308	19,753,000 55,574,809 44,981,018 77,088,636	21,718,221 61,011,150 38,412,936 87,731,731	65,040,040 51,277,717 91,477,669
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$550,000,000 un under	38,713,038 36,985,310 49,985,758 183,888,043	41,818,525 39,693,228 54,662,252 201,716,243		48,486,263 47,090,538 67,425,206 259,734,057	54,384,001 53,914,530 75,168,395 288,513,891	59,042,034 57,446,381 81,835,282 332,706,716	61,805,457 60,639,198 87,804,761 371,360,289	66,041,765 65,027,984 94,452,254 429,160,562	72,424,205 72,424,205 99,739,300 500,794,334	80,068,201 73,115,126 107,171,908 561,890,353
LONG-TERM DEBT		165,520,929		J80,952,224	192,877,610	210,274,079	232,505,779	252,423,388	285,612,415	326,038,750
Returns with total sessits— Under \$50,000 t \$70,000 under \$20,000 \$70,000 under \$250,000 \$70,000 under \$250,000		1,649,099 2,683,282 7,142,150 7,617,873		1,785,392 2,849,374 7,867,149 8,711,989	1,745,964 2,990,364 7,895,310 8,858,210	1,812,646 2,960,583 8,246,379 9,405,979	1,828,384 2,979,603 8,530,795 9,861,003	1,784,206 3,257,422 8,597,994 10,182,107	1,783,920 3,172,087 8,942,832 10,223,839	1,897,009 3,478,662 9,420,679 11,069,342
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$59,000,000		7,860,756 15,596,170 6,244,960 8,486,468	Not	9,190,203 19,144,919 6,692,383 9,752,703	9,401,856 20,242,799 7,177,390 10,706,724	10,071,608 21,241,975 7,881,745 11,230,180	10,808,144 22,769,314 8,649,197 12,265,983	11,311,859 23,359,783 8,971,468 12,466,229	11,344,282 25,297,876 7,994,314 13,323,664	12,985,468 27,914,054 11,363,822 14,253,012
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 under \$250,000,000	6,274,545 8,442,184 14,570,924 70,260,874	7,043,993 9,527,382 15,679,513 75,989,283		8.397,646 10,212,658 17,716,569 78,631,239	8,532,306 10,406,849 18,338,197 86,581,641	8,955,944 10,557,043 18,884,739 99,025,258	9,379,108 11,893,574 20,073,272 113,467,402	9,746,547 12,313,126 20,613,706 129,818,941	13,616,536 13,616,536 23,561,341 155,300,601	12,712,985 14,293,740 25,931,812 180,718,165

Footnotes at end of table. For definitions and limitations of classifications used, see Explanation of Terms and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Data for the years 1960 through 1969 appears in the annual volumes for these years.

ACTIVE CORPORATION RETURNS

Table 28. -- SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS, 1960 THROUGH 1969-Continued

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7	200	1901	1062	1963	7961	1965	1966	1967	1968	1969
Trem, size of total aesats	7,	7227	704	1007	100	(3)				(20)
NET WORTH	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)
	708,965,846	434,193,770		476,555,474	503,404,912	535,997,779	567,081,617	613,044,846	666,610,027	727,558,827
Returns with total assets— Under \$50,000	2,927,734	3,070,581		3,094,692	3,309,796	3,276,153	3,230,222	3,582,522	3,256,845	3,370,475
\$50,000 under \$100,000	5,847,482	6,185,362		6,520,671	6,793,032	18,909,308	19,873,218	20,574,210	21,160,463	22,539,209
\$250,000 under \$500,000	15,599,263	16,547,709	Not	17,906,953	18,901,127	19,333,757	20 617 805	27,442,904	22 008 615	27, 671 112
#1,000,000 under \$5,000,000	38,504,985	39,355,204	tabulatad	42,200,824	13,647,209	45,853,781	46,057,604	48,252,906	51,000,416	54,993,911
\$2,000,000 under \$25,000,000	26,378,450	27,301,609		27,879,675	28,245,834	28,053,461	29,299,649	30,058,807	33,358,235	34,235,861
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000	22,072,105	22,874,517		25,019,831	24,653,127	25,498,960	25,848,874	27,310,871	32,808,927	29,967,176
\$100,000,000 under %250,000,000 \$250,000,000 \$250,000,000 or more	178,688,495	194,450,236		222,276,058	242,890,919	269,037,030	292,072,670	325,967,539	366,964,303	405,544,701
TOTAL RECEIPTS					700		200 21.2 /00 1	002 002 120	200 200 200 1	1 640 043 045
Total	849,131,939	873,177,524	949,305,342	T,008,744,704	1,000,129,400	1,134,000,000	1,500,710,000,01	1,014,070,005	7,001,000,000	1,000,000,000,000
Peturns with total assets— Undar \$50,000 \$50,000 under \$100,000	30,447,089	32,754,317	64,107,294	34,781,789	37,771,648	40,519,811	42,485,735	47,140,961	55,214,368	43,067,017
\$100,000 under \$250,000 \$250,000 under \$500,000	69,951,698	71,057,481	230 028 660	78,233,565	82,072,566	85,735,096	90,775,035	93,142,329	94,622,756	103,980,214
\$500,000 under \$1,000,000	62,682,368	65,795,540	(m), m; , n; ,	75,553,394	77,426,486	86,655,336	95,349,502	100,742,008	109,064,677	226,259,010
#1,000,000 under #5,000,000 #5,000,000 under #10,000,000 #10,000,000 under #55,000,000	41,660,228	41,906,349	. 227,853,718	45,541,678	49,149,169	57,550,524	62,638,209	60,533,397	59,152,576	80,571,727
\$25,000,000 under \$50,000,000	41,290,610	40,042,280	74,376,560	48,731,115	50,616,311	53,848,783	59,031,124	58,438,470	60,697,686	67,372,432
\$50,000,000 wider \$100,000,000 \$100,000,000 wider \$250,000,000 \$250,000,000 wider \$250,000,000	43,748,324 64,781,850 233,000,134	45,205,871 67,136,280 240,814,703	46,679,856 72,027,805 263,331,440	50,685,226 78,539,789 289,131,597	52,051,986 81,212,371 326,452,824	54,857,105 86,061,497 374,356,794	58,147,865 95,635,932 419,667,715	58,487,436 98,575,466 461,370,522	62,739,265 108,282,615 533,261,924	68,450,798 111,192,721 611,154,504
SUCCESS FEGERALS									-	
Total	802,790,920	823,943,265	895,120,385	662,875,676	1,018,889,198	1,120,381,727	1,224,370,364	1,284,999,547	1,403,499,593	1,560,830,321
Returns with total assets— Under \$50,000' \$50,000 under \$100,000	29,185,030	31,499,086	62,164,442	33,400,994	36,172,803	38,909,450	40,683,207	38,688,145	52,318,923 38,254,259	16,233,091
\$100,000 under \$20,000 \$250,000 \$250,000 under \$500,000 under \$250,000 under \$250	62,172,074	65,436,305	223,902,733	74,613,161	81,594,273	84,212,446	89,579,005	95,286,625	97,647,432	108,950,773
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	60,566,910	63,831,875	216,261,558	135,366,704	74,911,503	83,845,946 160,270,318 53,925,517	92,314,009	97,628,617	105,489,573	115,948,087 217,505,096 75,521,927 78,766,960
\$10,000,000 under \$25,000,000	48,838,998	49,135,077	200 001 11	506,101,650	CT. 602 77	00,524,100	67 267 788	53 012 360	FL 602,111	60,558,706
#25,400,000 under #90,500,000 \$50,000,000 under \$10,000,000 \$100,000,000,000 under \$250,000,000 \$250,000,000 or more	38,566,756 40,828,659 60,578,069 215,766,481	37,092,078 41,900,857 62,244,279 221,596,334	41,188,937 43,235,800 66,329,305 242,037,610	45,139,187 46,642,850 72,567,107 264,240,574	47,604,958 73,981,942 298,699,592	78,029,108 78,029,108 342,987,073	53,270,363 87,531,833 383,154,485	53,005,994 90,091,396 420,658,219	56,191,523 99,101,970 483,727,260	61,843,155 100,728,727 552,690,961
DEFFECIATION	20) 021 00	700 007 00	777 623 146	200 661	27 606 1773	708 /EL /E	386, 571, 75	20.819.886	751.786.77	76.139.399
Date and the data and another	22,159,675	09/1/00/62	41,000,000	67,004,011	617,000,416	24,124,620	2074674616	0006/2060#	100 ( to ) ( to )	
Hebryan with Cotal assets— Thiese \$50,000   \$50,000 under \$100,000 \$100,000 under \$250,000	674,888 585,621 1,391,632	714,461 (34,402 1,484,073 )	1,389,429	750,072	827,542 727,061 1,644,697	838,678	939,767 762,962 1,838,835	1,041,485 866,996 1,901,051	1,190,041	1,004,469 901,682 2,123,024
\$250,000 under \$500,000	1,258,279	1,322,943	4,304,703	1,471,822	016,2%6,1	1,014,292	2,000	1,060,210	200,000	2 2/0 72/
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$2,000,000 \$10,000,000 under \$25,000,000	1,200,338 2,341,426 901,602 1,194,473	1,251,850 2,399,888 919,998 1,254,596	5,047,396	1,429,796 2,918,185 1,033,131 1,460,043	1,451,240 3,084,525 1,109,228 1,564,097	1,671,721 3,278,026 1,225,950 1,588,855	1,328,095	1,762,746 3,762,736 1,393,844 1,871,063	2,046,795 3,996,290 1,225,651 1,865,003	2,243,724 4,550,814 1,674,287 1,941,038
\$25,000,000 under \$50,000,000	948,025	1,027,780	1,190,606	1,267,222	1,296,867	1,347,481	1,370,973	1,376,825	1,448,753	1,644,383
\$50,000,000 mmlar \$100,000 \$50,000,000 mmlar \$100,000 \$100,000,000 mmlar \$250,000,000 \$550,000 mmlar \$250,000,000	1,191,746	1,247,198 2,021,492 9,409,100	2,456,214	1,599,830 2,851,726 12,489,626	1,612,896 2,893,296 13,889,814	1,612,037 2,742,100 15,721,246	1,637,772 2,980,626 17,643,409	1,680,239 2,998,366 20,087,776	1,671,048 3,322,223 22,831,260	1,799,694 3,308,145 25,740,883
:	_	_								

Footnote at end of tabla. For definitione and limitatione of classificatione used, see Explanation of Terms and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Data for each of this years 1960 through 1969 appears in the annual volumes for these years.

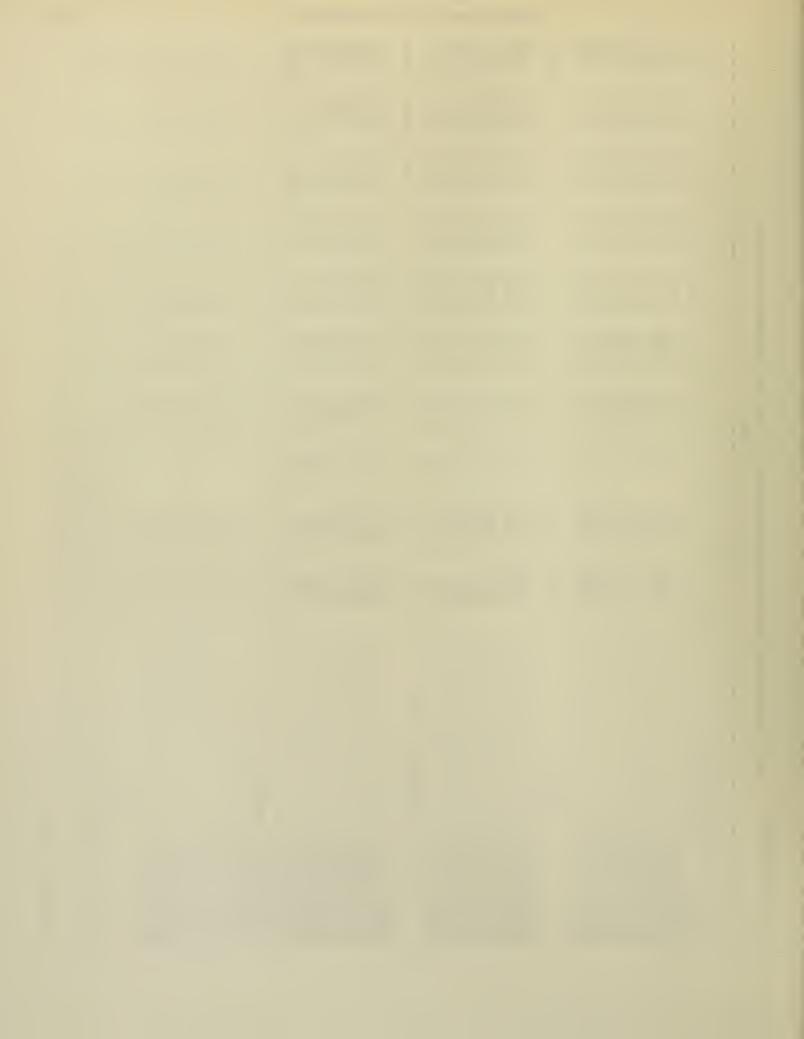
ACTIVE CORPORATION RETURNS

Table 28. --SELECTED BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS, 1960 THROUGH 1969--Continued [Money amounts in thousands of dollars]

Item. size of totel essets	1960	1961	1962	1963	1961	1965	1966	1961	1968	1969
	(1)	(2)	(8)	(7)	(5)	(9)	(4)	(8)	(6)	(01)
NET INCORE (LESS DEFICIT)	721.505.177	006.863.97	860-909-67	54.284.740	61,575,194	73,889,821	80,527,706	78,181,729	85,961,988	80,218,685
Returns with total assets— Under \$50,000	-269,608	37,705	7 200 334	-116,960	21,329	439,263	683,491	779,977	759,637	145,067
\$50,000 under \$100,000 \$100,000 under \$250,000	379,628	1,367,147	) 153,500	1,654,677	684,586 2,003,209	2,434,832	2,458,482	2,567,827	2,615,862 2,923,333	2,681,092 2,825,038
\$250,000 under \$500,000	1,383,933	1,603,293	5,172,779	1,861,662	1,967,140	2,704,104	2,884,622	2,749,484	3,335,538	2,915,239
\$1,000,000 under \$15,000,000 \$5,000,000 under \$10,000,000	3,731,756	3,860,266	9,052,306	1,964,832	5,256,110	6,435,926	3,159,168	2,880,545	7,349,242	6,991,662 2,949,229 3,868,717
\$10,000,000 under \$25,000,000	2,916,453	2,438,003	2,519,163	2,786,307	2,943,397	3,560,936	3,711,053	3,462,220	3,606,382	3,098,332
\$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 on mer	3,083,108 4,658,898 21,027,583	21,974,310	24,181,033	28,144,907	6,610,558 30,912,492	7,478,538	7,526,386	6,784,078	7,317,214	6,666,228
INOGE TAX										
Total	21,866,299	22,188,057	23,930,297	26,282,217	27,856,983	31,661,573	34,449,174	33,301,013	39,694,253	39,374,125
Returne with total assets—   India's \$50,000   \$50,000 under \$100,000   \$100,000 under \$250,000   \$600,000 under \$250,000	217,268 192,281 545,693 580,238	284,981	472,219	229,738 229,757 627,720 695,838	236,295 225,878 606,022 761,459	320,709 228,537 669,949 806,208	477,750 241,102 713,904 862,916	366,862 252,730 736,991 923,572	608,077 276,858 820,266 1,039,838	382,570 284,957 899,273 1,092,892
\$500,000 under \$500,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$15,000,000	759,614 2,021,325 979,356	2,075,262	2,289,563	2,425,778 1,018,469	867,664 2,607,088 1,133,688	1,051,412 2,986,729 1,360,395	1,173,588 3,202,257 1,486,044	1,163,657 3,231,542 1,383,838	1,460,987 3,853,350 1,410,115 2,200,899	1,436,456 3,854,141 1,674,170 2,110,523
\$10,000,000 under \$50,000,000 \$25,000,000 under \$10,000,000 \$50,000,000 under \$10,000,000 \$250,000,000 under \$250,000,000	1,184,009	1,161,887 1,451,503 2,216,902 10,381,561	1,223,231	1,361,724 1,519,863 2,418,636 13,333,168	1,398,355 1,587,394 2,714,640 14,050,867	1,584,464 1,709,443 2,883,113 16,309,584	1,641,202 1,827,457 3,144,172 17,750,580	1,516,232 1,643,354 2,848,459 17,441,831	1,736,953 1,784,883 3,330,931 21,171,096	1,644,420 1,721,085 3,218,351 21,055,287
DISTRIBUTIONS TO STOCKHOLDERS EXCEPT IN OWN STOCK	100 001	082 220 91	084 798 01	105.281	23,306,863	£57°166°52	27.033.180	28, 239,017	31,562,929	32,950,977
Total	17,193,401	10,031,100	79,304,100	102°COT '17	CO0 \$ 100 \$ 62	771	1000			
Returns 44th total sseete— Rudar \$50,000 \$50,000 under \$100,000 \$20,000 under \$250,000 \$250,000 under \$250,000	332,912 114,053 285,300 252,240	431,406 154,808 317,453 278,484	569,030	679,521 172,184 406,043 289,401	503,530 180,662 385,329 377,854	507,116 248,447 499,074 418,815	513,529 217,889 500,943 493,498	752,034 244,300 567,439 526,457	1,055,364 259,069 608,526 565,789	616,356 259,601 546,531 652,931
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000 under \$10,000,000	319,239 894,474 484,819 892,048	343,126 826,199 441,366 847,163	2,153,640	287,009 852,351 435,616 826,014	384,777 952,431 484,448 932,053	432,222 1,043,148 604,720 1,654,251	1,063,341 557,439 975,251	505,787 1,052,983 536,810 869,393	587,543 1,105,262 454,707 928,701	1,164,781 561,739 969,510
\$25,000,000 under \$50,000,000 \$50,000,000 under \$100,000,000 \$100,000,000 under \$250,000,000 \$250,000,000 un unare	758,422 1,210,870 2,072,736 9,576,088	726,700 1,266,531 2,109,341 10,295,203	799,722 1,089,120 2,265,265 11,670,690	808,348 1,267,460 2,064,330 13,017,004	912,560 1,219,089 2,565,243 14,406,887	1,024,192 1,225,983 2,726,444 15,613,011	997,563 1,290,958 2,711,472 17,236,203	959,577 1,189,106 2,642,064 18,393,067	954,584 1,322,673 2,827,532 20,893,179	956,336 1,274,249 2,807,021 22,734,934

'Includes zero assots.

NOTE: For definitione and limitations of classifications used, see Explanation of Terms and Historical Comparability of Terms sections of this report. Description of the Sample and Limitations of the Data for each of the years 1960 through 1969 appears in the annual volumes for these years.



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Fore	<sub>2</sub> 1120	U.S. Corporation Income Tax Return For calendar year 1969 or other taxable year beginning	1060
Depa	intment of the Treasury	, 1969, ending, 19	
-	ck If a—	(PLEASE TYPE OR PRINT) Name	D Employer Identification No.
	_		
	onsolidated return	Number and street	E County In which located
	ersonal Holding Co.	City or town, State, and ZIP code	F Enter total assets from line
7	usiness Code No. (see page of instructions.)		14, column (D), Schedule L (See instruction R)
			\$
IMI	PORTANT—Fill in al	applicable lines and schedules. If the lines on the schedules are not sufficient,	see instruction N.
		gross sales Less: Returns and allowances	***************************************
tal	2 Less: Cost of g	oods sold (Schedule A) and/or operations (attach schedule)	
INCOME	3 Gross profit .		
9		nedule C)	
ž		igations of the United States and U.S. instrumentalities	
	6 Other interest		***************************************
0			
GROSS		es)—(separate Schedule D)	
		(attach schedule)	
		income—Add lines 3 through 10	
		of officers (Schedule E)	
		ages (not deducted elsewhere)	
	14 Repairs (do no	t include capital expenditures)	*
	15 Bad debts (Sch	nedule F if reserve method is used)	
	,	schedule)	
2		(not over 5% of line 28 adjusted per instructions—attach schedule)	E .
DEDUCTIONS	f .	eft losses (attach schedule)	
E	,	Schedule G)	
Ž			
	•		1
0		profit-sharing, stock bonus, annuity plans (attach Form 2950)	
		oloyee benefit plans (see instructions)	
	26 Other deduction	ons (attach schedule)	
		deductions on lines 12 through 26	
		e before net operating loss deduction and special deductions (line 11 less line 27) .	
		operating loss deduction (see instructions—attach schedule)	-
		cial deductions (Schedule I)	
_	1		
	1	TAX (Schedule J)	
	32 Credits: (a) II	ax deposited—Form 7004 application for extension (attach copy).	
	(b) 1	969 estimated tax payments (include 1968 overpayment allowed as a credit—do not include any "quick retund" of overpayment of 1969	
TAX		estimated tax applied for on Form 4466)	
H		redit from regulated investment companies (attach Form 2439)	
	1	redit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)  31 less line 32). See instruction G for tax deposit system	
	1	T (line 32 less line 31)	
		line 34 you want: Credited to 1970 estimated tax  Refunded	
u	ada, agrafitas of aggium. L	declare that I have examined this return, including accompanying schedules and statements, and to the best of my red by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge	knowledge and belief it is true,
		red by a person other than the laxpayer, his declaration is based on all unformation of which he has any knowledge	
ľ	CORPORATE	Date Signature of officer	Title
_			
	Date	Individual or firm signature of preparer Address	e50—16—kn800-1

Form 1120 (1969)							Page 2
Schedule A—COST OF GOODS SOLD (	See Instruction 2)	Schedu	ie C—DI\	/IDENDS (Se	e Instruct	ion 4)	
1 Inventory at beginning of year		1 Dom	estic corpor	rations subject t	o 85% ded	luction	
2 Merchandise bought for manufacture or	sale.			ed stock of pub			******************************
3 Salaries and wages		3 Fore	ign corpora	tions subject to	85% ded	uction	
4 Other costs (attach schedule)		1		wholly-owned for			
5 Total		subj	ect to 1009	% deduction (se	ection 245(	(b))	1************************
6 Less inventory at end of year 7 Cost of goods sold—Enter on line 2, pag	ge 1 .	1		from foreign co			
Method of Inventory valuation		pora	tions (Subp	ome from contro part F; ettach F d gross-up (sec	orm 3646)		······································
							***************************************
Was there any substantial change in the m- titles, costs, or valuations between opening Yes ☐ No ☐. If "Yes," attach explana	and closing inventory?	9 Othe	tion 243(b) r	idends from ) ere and on line		groups	
Schedule E—COMPENSATION OF OF	FICERS (See instruction	n 12)					
1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corpo stock owner 5. Common   6. Pr	d	7. Amount of compensation	8. Expense account ellowances
***************************************							
							*****
							***************************************
						•••••	
Table manager of Manager							
Total compensation of officers—En			· · ·	· · · ·	<u>· · · ·                               </u>		
Schedule F—BAD DEBTS—RESERVE	METHOD (See Instruc	Amount adde	ed to reserve			· i	
Year 2. Trade notes and accounts receivable outstanding at end of year 3. S	ales on account 4. Curre prov	nt year's	5. Reco	6.	Amount cha against reser	rged 7.	Reserve for bad debts at end of year
1964 .				·			***************************************
1965 .							***************************************
1966 .					•••••		***************************************
1967 .		*	•	·····	•••••		·
1968 .							***************************************
1969.		-					
Schedule G—DEPRECIATION (See in Taxpayers using Revenue Procedures 62–21	structions for Schedule and 65–13: Make no entry	G) in column i	2. enter th	e cost or othe	r basis of	assets he	ld at and of year in
column 3,	and enter the accumulate	depreciati	on at end 4. Deprecia	of year in col	umn 4.		
Group end guideline class     or description of property	2. Date 3. Co acquired other		llowed or allo	owabie com	puting eciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do	not include in items below		III PILICI JO		,		
Buildings	HOT MOTORE IN REINS DEIGH						••••••••••••••••••••••••••••••
Furniture and fixtures		••••					***************************************
Transportation equipment			••••••				
Machinery and other equipment			***********				
Other (specify)							•••••••
· ·							
***************************************							
			***************************************				***************************************
***************************************							
2 Totals	chedule A and elsewhere on	return .					
4 Balance—Enter here and on line 22, page				• • • •	· · ·	<u> l</u>	
Schodule WSHARMADY OF DEPRE	IATION						
Schedule H—SUMMARY OF DEPREC	balance Sum of the	Units of	Additio	onal first-year	A4L 4	nanife 1	Trade I
Streight line Declining	balance Sum of the years-digits	Units of production	Addition (se	ection 179)	Other (s	pecify)	Total
1	balance Sum of the years-digits		Additi (se	onal first-year ection 179)	Other (s	pecify)	Total

Form 1120 (1969)									Page 3
Schedule I-Si	ECIAL DEDUC	TIONS							
1 (a) 85% of lin								.	
			ear corporations,						
	line 4, Schedule								
2 Total—May no				f lines	3 and 5 of	this schedule)	. The 85% limited	tion	
does not app	oly to a year in w	hich a net oper	rating loss occurs	• • •				•	
3 100% of line 8	3, Schedule C .								
4 Dividends paid									
5 Western Hemis									
6 Total special d			5. Enter here and ear corporation					• •	
			·						
						•	lesser)		
			der section 1562,			1			
			ete Schedule D, w						
						1		ĺ	
			Schedule 1120					4	
, ,	- '								
* *	-		t credit (attach Fo						
			ere and on line 3					1	
Schedule K—F	RECORD OF FO	RM 503 FED	ERAL TAX DEP	POSITS	(List de				tion G)
Seriet number	Date of	RM 503 FED Amount	Serial number	D	ate of		er of date made	See instruct	Amount
				D		posits in ord	er of date made	See instruct	i
Seriet number	Date of deposit		Serial number of Form 503	D:	ate of eposit	posits in ord	er of date made	Date of deposit	i
Seriet number	Date of deposit	Amount	Serial number of Form 503	Di	ate of eposit	Amount	Serial number of Form S03	Date of deposit	Amount
Seriel number of Form 503	Date of deposit	Amount	Serial number of Form 503	Did	ate of eposit	Amount	er of date made Serial number of Form S03	Date of deposit	Amount
Seriel number of Form 503	Date of deposit	Amount	Serial number of Form 503	Did	L Refer 1	Amount  to page 7 of	er of date madi	Date of deposit	Amount
Seriel number of Form S03  G Date incorpor.  H (1) Did you a	Date of deposit	Amount	Serial number of Farm 503	Did	L. Refer t	Amount  to page 7 of ss activity	er of date madi	Date of deposit	Amount al:
Seriel number of Form S03  G Date incorpor.  H (1) Did you a	Date of deposit	Amount	Serial number of form 503	directly on?	L. Refer t Busine	Amount  to page 7 of ss activity	er of date madi	Date of deposit	Amount
G Date incorpor. H (1) Did you a 50% or i	Date of deposit  ated	Amount  taxable year cg stock of a didual, partners!	Serial number of Form 503	directly on?	L Refer t Busine Produc M Were y	Amount  to page 7 of ss activity t or service ou a member	Serial number of form \$03	Date of deposit	Amount al:
G Date incorpor.  H (1) Did you a 50% or i	Date of deposit  ated	Amount  taxable year og stock of a do	Serial number of Ferm 503	directly on? No [] ociation 0% or	L Refer 1 Busine Produc M Were y	Amount  To page 7 of ss activity t or service ou a member Section 15612	Serial number of form \$03	Date of deposit  state the princip  oup subject to th	Amount  al:  e provisions of: es   No
G Date incorpor.  H (1) Did you a 50% or i	Date of deposit  ated	Amount  taxable year og stock of a dodual, partnersly	Serial number of form 503	directly on? No [] ociation 0% or	L Refer t Busine Produc M Were y (1) (2)	Amount  To page 7 of ss activity	Serial number of form \$03	Date of deposit  State the princip  oup subject to the	Amount  al:  e provisions of: es   No  es  No
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru	Date of deposit  ated	taxable year og stock of a didual, partnerslyear own direc	Serial number of form 503	directly on? No [] ciation 0% or No []	L Refer t Busine Product M Were y (1) (2) If answ	Amount  To page 7 of ss activity t or service ou a member Section 15612 Section 15622 ver to (1) or (	Serial number of form \$03	Date of deposit  State the princip  oup subject to the	Amount  al:  e provisions of: es   No  es  No
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru If the ans (a) na	Date of deposit  ated	taxable year og stock of a didual, partnersiyear own directives see section 26 is "Yes," atti	Serial number of Form 503  Sown directly or incomestic corporate Yes  inp, trust, or assottly or indirectly 5 Yes  77(c).) ach a schedule sh	directly on? No [] ciation 0% or No []	L Refer t Busine Product M Were y (1) (2) If answ	Amount  To page 7 of ss activity	Serial number of form \$03	Date of deposit  State the princip  oup subject to the	Amount  al:  e provisions of: es   No  es  No
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru if the ans (a) na (b) pe	Date of deposit  ated	taxable year og stock of a doduel, partnerslyear own direction 26 is "Yes," attidentifying nur	Serial number of Ferm 503  www directly or incomestic corporation and interest of the series of the	directly on? No [] ciation 0% or No []	L Refer t Busine Product M Were y (1) (2) If answ (a) (b)	Amount  To page 7 of ss activity	Serial number of form \$03	Date of deposit  State the princip  oup subject to the Y  k type of relation	Amount  al:  e provisions of:  es  No  ses  No
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru if the ans (a) na (b) pe if the a incomp	ated	taxable year og stock of a didual, partnerslyear own directions of a didual translation of the see section 26 is "Yes," attaidentifying nur ove is "Yes," line 30, page	Serial number of Form 503  Sown directly or incomestic corporate Yes  inp, trust, or assottly or indirectly 5 Yes  77(c).) ach a schedule shipper; and	directly on? No [] ciation 0% or No [] nowing:	L Refer t Busine Produc M Were y (1) (2) If ansv (a) (b) (c)	Amount  to page 7 of ss activity t or service ou a member Section 15622 ver to (1) or ( parent-subsidi brother-sister combination of	Serial number of form S03  instructions and of a controlled gr	Date of deposit  State the princip  oup subject to the coup of the	Amount  al:  e provisions of: es  No  ses  No  ship:
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru If the ans (a) na (b) pe If the a income corpor	ated	taxable year og stock of a didual, partnerslyear own directions of a didual translation of the see section 26 is "Yes," attaidentifying nur ove is "Yes," line 30, page	Serial number of form 503  own directly or incomestic corporation Yes in the property of indirectly 5 in Yes in 17(c).)  ach a schedule shoper; and	directly on? No [] ciation 0% or No [] nowing:	L Refer t Busine Produc M Were y (1) (2) If answ (a) (b) (c) If answ	Amount  To page 7 of ss activity	Serial number of form S03  instructions and  of a controlled gr  2) is "Yes," check ary  of (a) and (b)  "Yes," does section	Date of deposit  State the princip  oup subject to the control of	Amount  al:  e provisions of: es  No  ses  No  s
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru If the ans (a) na (b) pe If the a incom corpor taxable.	ated	taxable year og stock of a didual, partnerslyear own direction of a didual of the see section 26 is "Yes," attidentifying nur ove is "Yes," line 30, page table year end	Serial number of Form 503  Sown directly or incomestic corporation of the serial properties of t	directly on? No [] ciation 0% or No [] cowing:	L Refer t Busine Produc M Were y (1) (2) If answ (a) (b) (c) If answ	Amount  To page 7 of ss activity	Serial number of form S03  instructions and of a controlled gr	Date of deposit  State the princip  oup subject to the control of	Amount  al:  e provisions of: es  No  ses  No  s
G Date incorpor.  H (1) Did you a 50% or i  (2) Did any c at the en more of y (For ru If the ans (a) na (b) pe  If the a incomorpor taxabi  I Did you have	Date of deposit  ated	taxable year og stock of a didual, partnerslyear own direction of a see section 26 is "Yes," attidentifying nur ove is "Yes," line 30, page lable year end	Serial number of Form 503  own directly or incomestic corporation and interest of the series of the	directly on? No [] ciciation 0% or No [] towing:	L Refer to Busine Product M Were y (1) (2) If answ (a) (b) (c) If answ plices	Amount  To page 7 of oss activity	serial number of form S03  instructions and  of a controlled gr  2) is "Yes," check ary  of (a) and (b)    'Yes," does sectional tax under	Date of deposit  Date of deposit  state the princip  oup subject to th  Y  k type of relation  on 1562(b)(1)(A) section 1562)?	Amount  al:  e provisions of: es  No  aship:  1563.) apply (nonep-
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Form 1120 (1969)	Schedule L-BA			Page 4
ASSETS	Beginning o	f taxable year . (B) Total		(D) Total
	(A) Ambunt	(b) foral	(C) Amount	(D) Total
1 Cash				
(a) Less allowance for bad debts		•		
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities -				
(b) State, subdivisions thereof, etc				
5 Other current assets (attach schedule)		***************************************		***************************************
6 Loans to stockholders				•••••••••••••••••••••••••••••••••••••••
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets .	1			
(a) Less accumulated depreciation	i .			
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable		•		***************************************
16 Mtges., notes, bonds payable in less than 1 yr.				***************************************
17 Other current liabilities (attach schedule) .		***************************************		
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more.	•			***************************************
20 Other liabilities (attach schedule)		•••••		*************
21 Capital stock: (a) Preferred stock				
(b) Common stock				******
22 Paid-in or capital surplus (attach reconciliation) .				***************************************
23 Retained earnings—Appropriated (attach sch.) .		***************************************		
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity	IF OFF POOKS WITH	MICOME DED DETUD		!
Schedule M-1-RECONCILIATION OF INCOM	1			ī
1 Net income per books			on books this year not	
2 Federal income tax				
3 Excess of capital losses over capital gains .		(a) Tax-exempt in	terest \$	
4 Taxable income not recorded on books this				
year (itemize)		9 Daduations is 11 is	**************************************	
F Fundamental on bodie Abie Many and			tax return not charged te this year (itemize)	
5 Expenses recorded on books this year not			. \$	
deducted in this return (itemize)			. \$	
(a) Depreciation \$				
(b) Depletion				
			es 7 and 8	
6 Total of lines 1 through 5			age 1)—line 6 less 9 .	
Schedule M-2—ANALYSIS OF UNAPPROPRI	ATED RETAINED EAR	NINGS PER BOOKS (II	ne 24 above)	
1 Balance at beginning of year		5 Distributions: (a)	Cash	
2 Net income per books			Stock	
3 Other increases (itemize)			Property	
			temize)	, , , , , , , , , , , , , , , , , , , ,
		7 Total of lin	es 5 and 6	
4 Total of lines 1, 2, and 3		8 Balance at end of	year (line 4 less 7)	
				c59-16-80699-1 GPO



### Department of the Treasury

### **Internal Revenue Service**

(Revised February 1970)

# Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

# Changes made by the Tax Reform Act of 1969 appear in condensed type

**General Instructions** 

- A. Taxpayers required to file Form 1120.—
- 1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
- 2. Real estate investment trusts defined in section 856.
- 3. Regulated investment companies defined in section 851.
- 4. Insurance companies de scribed in section 831.
- B. Returns required of certain orga-
- 1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.
- 2. Life insurance companies (section 802)—Form 1120—L.
- 3. Mutual insurance companies (section 821)—Form 1120–M.
- 4. Exempt farmers' cooperatives (section 1381)—Form 990–C.
- Exempt organizations with unrelated trade or business income— Form 990-T.
- 6. Small business corporations (section 1372(a))—Form 1120—S.
- C. Where to file.—
  if the corporation's principal business, office, or agency is located in

Use this address

Internal Ravenue Service Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30806 Alabema, Florida, Georgie, Mississippi, North Carolina, South Carolina, Tennessee Indiana, Kentucky, Michigan, Ohio, West Virginia Internal Revenue Service Cincinnati, Ohio 45298 Internel Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740 Arkansas, Colorado, Kansas, Louisiane, New Mexico, Oklahoma, Texas, Wyoming Alaska, Arizona, California, Hawaii, Idaho, Montane, Nevada, Oregon, Utah, Washington Internal Revenue Service Center 1160 West 1200 South Ogden, Utah 84405 Illinois, Iowa, Minnesota, Missouri, Nebraske, North Dakota, South Dakota, Wisconsin Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170 Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermon Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Internal Revenue Service Center, 11601 Roosevelt Blvd., Phila., Pa. 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year.

Request for an automatic 3-month extension of time to file Form 1120 must be made on Form 7004.

- E. Other information returns and forms which may be required.—
- Forms W-2 and W-3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.
- 2. Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.
- 3. Forms 1096 and 1099.—Information returns concerning certain dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.
- 4. Form 1118.—Computation of foreign tax credit.
- 5. Form 2950.—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.
- Forms 2952 and 3646.—Returns relating to controlled foreign corporations.
- 7. Form 3468.—Computation of investment credit.
- 8. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

- 9. Form 4136.—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.
- Form 4255.—Tax from recomputing a prior year investment credit.
- Schedule PH (Form 1120).— Computation of U.S. personal holding company tax.
- 12. Form 4626.—Computation of minimum tax on tax preference items.
- F. Period to be covered by return.— Returns shall be filed for the calendar year 1969 or fiscal year beginning in 1969 and ending in 1970. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Deposit of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is a half percent a month, up to 25%, on the net amount due and is in addition the half percent monthly interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits which relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or

District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

- H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.
- I. Accounting methods. Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax. — Corporations that expect their "estimated tax" to be \$40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of \$5566.67 or more for taxable years beginning in 1970 will result in estimated tax of \$40 or more.)

For taxable years beginning in 1970, the exemption is the sum of \$5500 and an amount that is 40% of the difference between the tax liability (not to exceed \$100,000) and \$5500. (For taxable years beginning in 1971 the 40% will drop to 20%.)

Members of a controlled group of corporations must substitute 22% of their surtax exemption for the \$5500 mentioned above.

Form 1120-W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

Note: The Tax Reform Act of 1969 provides that the increase in estimated tax arising from the Act must be spread equally over the number of remaining installments beginning with installments due on and after February 15,

1970. For purposes of computing the penalty for underpayment of estimated tax, the Act provides that iostallments due before February 15, 1970, do not have to include any additional tax attributable to the Act. Installments due on and after that date, however, must reflect such additional tax: The 1969 Form 2220, Statement Relating to Underpayment of Estimated Income Tax by Corporations, does not contain this relief provision since it was printed before enactment of the new law. Accordingly, corporations that avail themselves of this provision should attach to Form 2220 a detailed computation of the amount of each installment payment due.

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least \$500.

Application must be made on Form 4466 within  $2\frac{1}{2}$  months after the end of the taxable year and before the corporation files its tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

- O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.
- P. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.
- Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.
- R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

#### Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the

current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

- 4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)
- [1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

- [2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.
- [3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).
- [4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation

receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

- [5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.
- [6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s)
- [7.] Include gross-up for taxes deemed paid under sections 902 and 960.
- [8.] Enter only those dividends subject to the elective provisions of section 243(b).
- [9.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.
- 6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

- 7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.
- Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property must be reported in Schedule

D even though no gain or loss is indicated.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for whom the combined amount is less than \$10,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

- 14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.
- 15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Do not deduct as a business expense charitable contributions that exceed the 5% limitation.

Charitable contributions paid during the taxable year in excess of the 5% limitation may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property before 1970, the contribution must be reduced by the ordinary income that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

In the case of a charitable contribution of property made after December 31, 1969 (July 25, 1969, in the case of a letter or memorandum or similar property described in section 1221(3)), the contribution must be reduced by the sum of (1) the ordinary income and (2) in the case of certain contributions, 62½% of the long-term capital gain that would have resulted if the property were sold at its fair market value. The reduction for

62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations.

Bargain sale to a charitable organization.—
If a charitable contribution deduction is allowed by reason of a sale after December 19, 1969, of property to a charitable organization, the adjusted basis for determining gain from the sale is that percentage of the adjusted basis that the amount realized is of the fair market value of the property.

- 20. Casualty or theft losses.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.
- 21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a 5-year period.

- **22.** Depreciation.—See instructions for Schedule G.
- 23. Depletion.—Attach Form T if a deduction is claimed for depletion of timber.
- 25(b). Other employee benefit plans .- Enter deductions for contributions to employee benefit plans other than those claimed on line 25(a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., groupterm life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.
- 26. Other deductions.—No deduction is allowable for any amount alloca-

ble to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (show the amount allocated by apportionment separately).

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172 (b).)

The term net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

- (1) No net operating loss deduction is allowed.
- (2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
- (3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172-2 of the regulations.
- (4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a subsequent year:

- (a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
- (b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard

to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss was sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

#### Schedule G—Depreciation

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10% of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used

New real property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (at least 80% of the income from which is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight line or 150% declining balance methods.

Used real property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969, depreciation is limited to the

150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated only under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000. Controlled corporate groups, see section 179(d).

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

#### Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of if the corporation held it for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85% limi-

tation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions described in section 593, see section 596 for special limitation on dividends-received deduction.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. For calendar year 1969, this percentage is 26.515 percent. For fiscal years, see instruction 6 for applicable percentage.

In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

- 5. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For calendar year 1969, this percentage is 26.515 percent. For fiscal years, see instruction 6 for applicable percentage.
- 6. Fiscal years beginning in 1969. The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 4—dividends paid on certain preferred stock of public utilities, and line 5—deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the

denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the applicable surcharge rate. For example, the denominator for calendar year 1969 corporations is 52.8 (48, the sum of the normal tax and surtax rates, plus 10% of 48).

The denominator for fiscal year corporations must be increased to reflect the applicable surcharge rate shown in instructions for Schedule J.

#### Schedule J—Tax Computation

Note: Effective for taxable years ending after 1969, the Tax Reform Act imposed a minimum tax upon certain tax preference items described in section 57. Fiscal year corporations having any such tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

1. Tax surcharge.—The tax surcharge is imposed at a rate of 10% for the entire year 1969, and at a rate of 5% for the period beginning January 1, 1970, and ending June 30, 1970

The rate for the calendar year 1969, therefore, is 10%.

The rate for fiscal years beginning in 1969, a part of which is in both the 10% and the 5% surcharge periods, is determined by prorating the two periods on a daily basis. Fiscal year corporations may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table which takes into account both the decrease in the surcharge rate from 10% to 5% on January 1, 1970, and its expiration on June 30, 1970.

TAXABLI	E YEAR	
Beginning in 1969	Ending in 1970	APPLICABLE RATE
Feb. 1	Jan. 31	.09575342
Mar. 1	Feb. 28	.09191781
Apr. 1	Mar. 31	.08767123
May 1	Apr. 30	.08356164
June 1	May 31	.07931507
July 1	June 30	.07520548
Aug. 1	July 31	.06671233
Sept. 1	Aug. 31	.05821918
Oct. 1	Sept. 30	.05000000
Nov. 1	Oct. 31	.04150685
Dec. 1	Nov. 30	.03328767

If the corporation prefers, the surcharge may be computed by multiplying the amount on lines 5(a) and 10(a) by the following formula:

 $10\% \times \frac{\underset{\text{taxable year}}{\overset{\text{No. days in }}{\text{taxable year}}} + \frac{1/2}{year} \underset{\text{and before } 7/1/70}{\overset{1}{\text{2}}} \times \frac{1}{year}$   $\underset{\text{Number of days in taxable year}}{\overset{\text{No. days in taxable }}{\text{Number of days in taxable year}}}$ 

Fiscal year corporations having a 52-53 week taxable year must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is \$25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) \$25,000 divided by the number of component members on such December 31, or

(b) If all component members consent to an apportionment plan, their portion of \$25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed \$25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6% tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate \$25,000 surtax exemption without having to divide equally or apportion one \$25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component

member must pay an additional tax of 6% on its first \$25,000 taxable income. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1) (A).)

Note: For taxable years beginning in 1970, section 1564 provides that only one member of the group may claim a full \$25,000 surtax exemption with the others being limited to \$20,833.

- 4. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120—L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120—L as a schedule and identify as such.
- 5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (Section 47.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be off-set against the current year's investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

#### Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President, to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under C, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under L, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

### AGRICULTURE, FORESTRY, and FISHERIES

Code 0110 Farms. 0120 Agricultural services and hunting and trapping. 0130 Forestry and forestry services. 0140 Fisheries.

#### MINING

1010 Iron nres. 1020 Copper, lead and zinc, gold and silver ores. 1098 Other metal mining.

1100 Anthracite and bituminous coal and lignite

1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oll and gas field services.
Nonmetallic minerals (escept fuels) mining:
1410 Stone, sand, and gravel.
1408 Other nonmetallic minerals, except

#### CONTRACT CONSTRUCTION

Goneral contractors:
1510 Building construction,
1520 Highway and street construction,
and other heavy construction.

Special trade contractors: 1531 Piumbing, heating, and air conditioning.

1632 Electrical work.

1538 Other special trada contractors.

#### MANUFACTURING

MANUFACTURING
Pood and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving truits, vegetables, and see foods.
2040 Orain mill products.
2050 Bakery products.

Sugar.
Confectionery and related products.
Mait liquors and mait.
Wines, brandy, and brandy spirits.
Distilled, rectified, and blended

liquors. 2088 Seft drinks, flavoring extracts, and

Vogetable oil mills, and animal, marine, and edible fats and ulls.

Other fend and kindred products.

Tobacco manufactures. 2091

2010 Tobacco manufactures.

Tostile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad weven fabric mills, wno! including dyeing and finishing.
2250 Knitting mills.
2250 Yaro and thread mills.
2291 Narrow fabrics.
2299 Other textile mill products.
Apparel and other fabricated tostile products:
2310 Men's and heys' clothing.
2330 Wenen's, children's, and infants' clothing.

clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.

2398 Other fabricated textus products.
Lumber and wood products, except lumiture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood

products

Fundates:
Fundates and fatures:
2510 Household furniture,
2509 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperhoard, building paper,
and building board mills.
2640 Converted paper and paperboard
products, except containers.
2650 Paperboard hoxes and containers.

2500 Paperboard notes and containers:
2711 Newspapers: publishing, a filed industries:
2711 Newspapers: publishing, publishing and printing
2712 Perindicals: publishing, publishing and printing:
2715 Bonks; publishing and printing; greeting cards: miscellaneous publishing.

Code
2720 Commercial printing, including manlfold business forms.
2780 Bookbinding, related industries, and
printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic

2811 Industrial Inorganic and organic chemicals.
2812 Plastics materials, synthetic rushins, synthetic rubber, and man-mada fibers, axcept glass.
2830 Drugs.
2841 Seap, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Plants and allied products.
2870 Fartilizers and other agricultural chemicals.
2890 Other chemical products, including gum and wood products.
280 Potroleum refining and related industries:
2911 Petroleum refining without extrac-

2911 Petroleum refining without extractinn. 2912 Integrated patroleum refining and

extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics producta: 3010 Tires and innertubes. 3020 Rubber footwear, raclaimed rubbar, and other fabricated rubber products. 3098 Miscellaneous plastics products.

Leether and leather products:

3140 Footwear, except rubber.
3198 Leather tanning and finishing, and
other leather products.

other leather products.

Stone, clay, and glass products:
3210 Class and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3250 Puttery and related products.
3270 Concrate, gypsum, and plaster products.
3288 Cut stone and stone products, and ahrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:

3310 Blast furnaces, steal works, and iron and steal foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Other primary metal industries.

Fabricated metal products, except mechicary end transportation equipment: 3410 Metal cans. 3420 Cutlery, hand tools, and general hardwore. 3430 Heating apparatus (except electric) and plumbing fixtures. 3440 Fabricated structural metal prod-nets.

nets.
3460 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.

Machinery, except electrical:

3510 Engines and turbines. 3520 Farm machinery and equipment. 3530 Construction, mining, and materials handling machinery and equipment. 3540 Metalworking machinery and equip-

3540 Metalworking machinery and equip-ment. 3550 Special industry machinery and equipment, except metalworking. 3560 General industrial machinery and aquipment. 3570 Olice, computing, and accounting machines. 3590 Service industry machines. 3598 Other machinery, except electrical.

Electrical machinery, equipment, and supplies:

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3600 Household appliances.
3600 Household appliances.
3601 Electronic components and scosssories.
3601 Electric lighting and wiring equipment, except insulated wire.
3608 Other alectrical machinery, equipment, and supplies.

Cnde
Transpotation equipment:
3711 Mutor vehicles; passenger car, truck, and hus hodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street ears.

cars.
3798 Mntercycles, bicycles, and parts, and other transportation equipment.

Scientific instruments; photographic equipment; watches and clocks: 3810 Scientific and mechanical measuring instruments. 3830 Optical, medical, and ophthalmic geods. 3860 Photographic equipment and sup-niles.

plies. 3870 Watches and clocks.

3870 Watches and clocks.

Miscellaneous manufecturing industries, including ordnance and accessories:
3910 Jeweiry, silverware, and plated ware.
3920 Toys and sporting gonds.
3930 Ordnance, except guided missiles.
3991 Costume jeweiry.
3998 Musical Instruments, office and artists' materials, and other manufacturing industries.

## TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:

Transportation:
4011 Railroad transportation, terminals,
and related services.
4020 Local, suburhan, and intercity passenger transportation, including taxieabs and school busses.
4030 Motor freight transportation and
warehousing.
4040 Water transportation.
4050 Air transportation.
4050 Pipe line transportation.
4058 Other transportation services.
Communication services:

4000 Other transportation.
4008 Other transportation services.
Communication services:
4310 Telephone communications (wire or radio).
4320 Telegraph communications (wire or radin).
430 Radio and television broadcasting.
4380 Radio and television broadcasting.
4898 Other communication services.
Electric, 22s, and asnitary services.
4910 Electric companies and systems (95 percent or more).
4920 Oas companies and systems (95 percent or more).
4930 Combination companies and systems—22s, electric, or other scrvices.
4940 Water supply and other sanitary services.

#### WHOLESALE TRADE

WHOLESALE TRADE

6010 Motor vebleles and automotive equipment.
5020 Drygs, chemicals, and paints.
5030 Drygs cods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sas foods, and other groceries and related products.
6050 Farm products—raw materials.
6050 Electrical goods.
6070 Hardware, and plumbing and beating equipment and supplies.
6081 Machinery, equipment, and supplies.
6091 Metals and minerals, except petroleum products and scrap.
6092 Petroleum and petroleum products heverages.
6096 Paper and its products.
6096 Paper and its products.
6097 Lumber and construction materials.
6098 Other wholesale trade.

#### RETAIL TRADE

Building meterials, hardware, and farm equipment: 6211 Building materials. 6215 Hardware stores. 6216 Farm equipment dealers.

5210 Farm equipment owners.

General merchandias stores:
6221 Department stores.
6222 Variety stores.
6223 Mail order houses.
6228 Other general merchandise stores.
5230 Food stores.

Code
Automotive desiers and gasoline service stetions:
2241 Automobile and truck dealara.
5243 Gasoline service stations.
5248 Tire, hattery, and accessory dealers,
and miscellaneous aircraft, marine,
and automotive dealers.
5250 Apparel and accessories.
5250 Apparel and accessories.
5270 Eutine and drinking places.
5271 Deating and drinking places.
5291 Drug stores and proprietary stores.

Drug stores and proprietary stores. Liquor stores. Jewelry stores.

5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail

FINANCE, INSURANCE, and REAL ESTATE

FINANCE, INSURANCE, end REAL ESTATE
Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except
mutual savings banks.
Credit egencies other than banks:
6021 Savings and loan, building and loan
sascolations.
6022 Personal credit agencies,
6025 Business credit agencies,
6025 Business credit agencies,
6025 Business credit agencies,
6026 Business credit agencies.
6026 Business credit agencies.
Security and commodity brokers, dealors, exchanges and astervices:
6033 Security brokers, dealers, and flotation companies,
6048 Commodity brokers and dealers; sacurity and commodity exchanges;
and allied services.
Holding and other investment companies.
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960
Act.
6044 Small business investment com-Act. 6044 Small business investment com-

panies, 1958 Act. 6048 Other hulding and investment cos. losurance:

losurance:
6055 Life insurance, except life pr
marine and certain fire ur flood
insurance companies.
6069 Other insurance companies.
6060 Insurance agents, brokers, and
service.
Resieste:
650 Pass estate companies (accept days).

Real citate:
6510 Real astate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Cambinations of real estate, insurance, loans, and law affices.
SERVICES

SERVICES

ance; loans, and law nffices.

SERVICES

Hotels, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.
Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studies, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, fumeral, and uther personal services.
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other husiness services:
7510 Automobile and other repair services:
7510 Automobile and employment agencies.
7520 Repair services, except automobile Motion pictures:
7830 Motion picture production, distributions of the repair services.
7830 Motion picture theaters.
7840 Moumement and recreational services, except motion pictures.
8011 Offices of physicians and surgeons.
8012 Educational services.
8020 Educational services.
8030 Legal arrices.
8030 Services oot elsewbore classified.

SCHEDULE D (Form 1120) Department of the Treasury Internal Ravanua Service

### Sales or Exchanges of Property

For calendar year 1969 or other taxable year beginning

...... 19....

1969 (Rev. 2-70)

Revised in Accordance With Tax Reform Act of 1969—See Separate Instructions. Name Employer Identification No. Part I Gain from Disposition of Depreciable Property and Certain Real Property Held More than 6 Months. (Section 1245) (Report gain from disposition of other depreciable real property In Part II.) a. Kind of property (if necessery, attach description) b. Data acquired (mo., day, yr.) d. Gross sales prica f. Total depreciation allowed (or allowable) j. Drdinary gain (lesser of h or i) 2 Total ordinary gain. Enter here and on line 14 and identify as gain from line 2 . 3 Total other gain. Enter here and on line 7 and identify as gain from Part I Gain from Disposition of Depreciable Real Property Held More than 6 Months. (Section 1250) Part II (If held 1 year or less, see instructions for columns I and j.) a. Kind of property (if necessary, ettach description) e. Cost or other basis and expense of sele d. Gross sales prica Additional depreciation (Sea Instructions) f. Total depreciation allowed (or allowable) g. Adjusted basis (e less f) h. Total gain (d less g) k. Entercolumn horcolumn j, whichever is lesser i. After 12/31/63 end before 1/1/70 i. After 12/31/69 Column k times
applicable percentage
 (see Instr.) m. Enter axcess, If any, of h over j n. Enter i or m, whichever is lesser Calumn n times applicable percentaga (sea instr.) q. Other gain (h lass p) p. Drdinary gain (I plus o)

a. Kind of property (if necessary, attach description)

b. Date acquired (mo., day, yr.)

c. Date sold (mo., day, yr.)

d. Gross sales price

e. Depreciation allowed (or allowable)

f. Cost or other besis and expanse of sale

g. Gain or loss (d plus e less f)

5 Total ordinary gain. Enter here and on line 14 end identify as gain from line 5 6 Total other gain. Enter here and on line 7 and identify as gain from Part II .

Part IV Capital As		term Capital G	ains and Losses	Assets Held	6 Months or Les	Page 2
a. Kind of property (if necessary, attach description)	b. Date acquired	c. Date sold	d. Gross sales price	e. Depreciation allowed (or allowable)	f. Cost or other basis and expense of sale	g. Gain or loss (d plus e less f)
9	(mo., day, yr.)	(mo., day, yr.)		(or allowable)	and expense of sale	(o plus e less t)
***************************						
***************************************						
10 Unused capital loss carryo 11 Net short-term capital gain		nent)				
		ital Gains and	Losses—Asset	s Held More tha	n 6 Months	
12		1				
***************************************						
***************************************						
10 h						
13 Net long-term capital gain	(or loss) ther than Capi	tal Accete	• • • • • •			
Part V Property o	liler than Capi	Ital Assets	1			
***************************************						
***************************************						
	***************************************					
15 Net gain (or loss). Enter he	ere and on line 18					
Part VI Total Scho	edule D Gains	and Losses				
16 Enter excess of net short	term capital gain	(line 11) over ne	t long-term capital	oss (line 13)		
17 Enter excess of net long-t		•	•	loss (line 11)		
18 Net gain (loss) from prope						
Part VII Alternativ		ation (See inst			· · · · · ·	
1 Taxable income (line 30, p			il detions)			
2 Excess of net long-term c			tal loss (line 17)			
3 Line 1 less line 2						
4 Surtax exemption (line 3,	\$25,000, or amo	unt apportioned u	nder section 1561,	whichever is lesser)		
5 Line 3 less line 4						
6 22% of line 3						
7 26% of line 5						
8 If multiple surtax exempt	ion is elected und	der section 1562,	enter 6% of line 4			
9 Total of lines 6, 7, and 8 .						
10 25% of line 2						
12 Enter line 11 above or lin	ne 4 of Schedule	J. Form 1120 w	ichever is lesser <i>(i</i>	Calendar vear corno	rations enter here	
and on line 24 below and						
13 Multiply line 12 by the n	number days in th	ne taxable yeer be	efore 1/1/70 end di	vide by the total nu	mber days in the	
taxable year; i.e.	ve before 1/1/70	,				
(Line 12 x No. da	365	)				
14 Enter amount from line 2						
15 Enter long-term gains		-		installment sales	(referred to es	
"subsection d gains"—se						
16 Line 14 less line 15 (if less 17 25% of the lesser of line 1						
18 28% of line 16						***************************************
19 Total of lines 17 and 18 .						
20 Enter amount from line 9						
21 Total of lines 19 and 20 .						
22 Enter line 21 above or line						
23 Multiply line 22 by num	ber days in the t	taxable year after	12/31/69 and div	ide by the total nu	mber days in the	
taxable year; i.e.	ays after 12/31/69	9 \				
( Line 22 x 113. da	365	-)				
24 Alternative tax—total of	lines 13 and 23.	Enter here and o	n line 5(a), Schedu	e J, Form 1120, an	d write "ALT." in	
the margin to the right of	tne entry					

# Instructions for Schedule D (Form 1120)—1969



Department of the Treasury

#### **Internal Revenue Service**

### (Revised February 1970)

(References are to the Internal Revenue Code)

Every sale or exchange of property must be reported in detail even though no gain or loss is indicated.

In general, all or part of the gain on a disposition of depreciable property may be required to be reported as ordinary income under the provisions of sections 1245 and 1250. The remainder of the gain may or may not be subject to capital gain treatment depending on the circumstances.

#### PART I

Gain from disposition of depreciable personal property and certain real property held more than 6 months. (Section 1245).—(Report any gain from such property held 6 months or less in Part V.)

In general, when section 1245 property (as defined below) is disposed of, gain will be treated as ordinary income to the extent of depreciation allowed (or allowable) after 1961. The balance of the gain, if any, is to be combined in Part III with gains and losses from section 1231 property.

Section 1245 property is property which is depreciable (or subject to amortization under section 185) and is either—

- (a) tangible and intangible personal property (except livestock),
  - (b) elevators and escalators,
- (c) real property (other than property described in (d)) subject to amortization under section 169 or 185, or
- (d) tangible real property (except buildings and their structural components) if used as an integral part of certain business activities or as a research or storage facility in connection with such activities. These business activities are manufacturing, production, extraction, or furnishing transportation, communications or certain other public utility services.

See section 1245(b) for exceptions and limitations involving: (a) disposition by gift, (b) certain tax-free transactions, (c) like kind exchanges, involuntary conversions, and (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders.

Column i.—In the case of elevators and escalators, enter depreciation allowed or allowable after June 30, 1963. See section 1245 (a)(2)(D) in the case of disposition of pollution control facilities or railroad grading and tunnel bores.

#### PART II

Gain from disposition of depreciable real property held more than 6 months. (Section 1250).—(Report any gain from such property held 6 months or less in Part V.)

In general, when section 1250 property (as defined below) is disposed of, all or a portion of the "additional depreciation" wil! be treated as ordinary income. The balance of the gain, if any, is to be combined in Part III with gains and losses from section 1231 property.

Section 1250 property is depreciable real property other than section 1245 property.

See section 1250(d) for exceptions and limitations involving: (a) disposition by gift, (b) certain tax-free transactions, (c) like kind exchanges, involuntary conversions, (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders, and (e) disposition of qualified low-income housing.

Columns i and j, additional depreciation.—In the case of section 1250 property held 1 year or less, additional depreciation is the total amount of depreciation claimed. In such case, omit columns k thru o and enter in column p the lesser of the amount of gain (column h) or the total amount of depreciation claimed (column f).

For property held more than 1 year, additional depreciation is the excess of actual depreciation attributable to periods after December 31, 1963, over depreciation computed for the same period using the straight line method. Enter in column i the additional depreciation for the period after December 31, 1963, and before January 1, 1970, and in column j the additional depreciation for the period after December 31, 1969.

For additional depreciation attributable to rehabilitation expenditures, see section 1250(b)(4).

Column I, applicable percentage.— For dispositions before January 1, 1970, enter zero in column I. For dispositions after December 31, 1969, enter 100% of column k in column I except as follows:

(1) In the case of section 1250 property disposed of pursuant to a written contract that was, on July 24, 1969, and at all times thereafter, binding on the owner of the property, the ap-

- plicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held 20 full months;
- (2) In the case of section 1250 property constructed, reconstructed, or acquired by the taxpayer before January 1, 1975, with respect to which a mortgage is insured under section 221(d)(3) or 236 of the National Housing Act, or housing is financed or assisted by direct loan or tax abatement under similar provisions of the State or local laws, and with respect to which the owner is subject to the restrictions described in section 1039(b)(1)(B), the applicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held 20 full months;
- (3) In the case of residential rental property (as defined in section 167(j)(2)(B)) other than that covered by (1) and (2) above, the applicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held 100 full months; and
- (4) In the case of section 1250 property for which a depreciation deduction for rehabilitation expenditures was allowed under section 167(k), the applicable percentage is 100% minus 1 percentage point for each full month in excess of 100 full months after the date on which the property was placed in service.

Column o, applicable percentage.— The applicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held 20 full months.

#### PART III

Sale or exchange of property under section 1231.—Section 1231 provides special treatment for the gains and losses upon the sale or exchange of "property used in the trade or business" and upon the compulsory or involuntary conversion of (1) such property and (2) capital assets held more than 6 months.

After determining in Parts I and II which part of the total gain from disposition of depreciable property is ordinary gain, combine the total other gain with other gains and losses from section 1231 property to determine if there is a net gain or net loss. The total shown on line 8 determines whether the items reflected therein represent a long-term capital gain or an ordinary loss. The total must be entered on line 12 or line 14, whichever is applicable.

In determining whether gains exceed losses, include the gains and losses to the extent they would be included if they were all ordinary gains and losses. The limitation of section 1211 on the deductibility of capital losses does not apply.

The term "property used in the trade or business" means property that has been held more than 6 months, which is used in the trade or business and which is either real property or depreciable property. It also includes (1) certain livestock, (2) timber, coal and domestic iron ore to which section 631 applies, and (3) unharvested crops referred to in section 1231(b)(4). The term does not include (1) inventoriable property, (2) property held primarily for sale to customers, or (3) certain copyrights, literary, musical, or artistic compositions, a letter or memorandum, or similar property.

#### PART IV

Capital assets.—A capital asset is property held by the corporation (whether or not connected with its trade or business) except: (1) inventoriable assets or property held primarily for sale to customers; (2) depreciable or real property used in the trade or business; (3) certain copyrights, literary, musical, or artistic compositions, a letter or memorandum, or similar property; (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; and (5) certain short-term Federal, State, and municipal obligations issued on or after March 1, 1941, on a discount basis.

Capital losses.—Capital losses are allowed only to the extent of capital gains. A net capital loss, however, may be carried forward as a short-term capital loss for 5 years (10 years to the extent the loss is attributable to a foreign expropriation capital loss) or until exhausted, whichever comes first.

NOTE: Section 1212(a) provides that net capital losses sustained in taxable years beginning after 1969 may be carried back 3 years. A quick refund of the taxes affected by the capital loss carryback may be obtained under the provisions of section 6411.

Short sales of capital assets.—For rules relating to certain short sales of stock or other securities and transactions in commodity futures, see section 1233.

Worthless securities.—Except for banks, if securities which are capital assets become wholly worthless during the taxable year, the loss is to be treated as a capital loss as of the last day of the taxable year.

Losses not allowable.—No loss is allowed for wash sales of stock or securities. (See section 1091.) No loss is allowed (distributions in liquidation excepted) on transactions between related persons. (See section 267.)

Basis.—In determining gain or loss, the basis of property will generally be its cost. If property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock, see sections 1014, 1015, 1031, 1033, and 1091, respectively. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale after December 19, 1969, of property to a charitable organization, the adjusted basis for determining gain from the sale is that percentage of the adjusted basis that the amount realized is of the fair market value of the property.

Insurance companies.—Companies taxable under section 831 having losses from capital assets sold or exchanged to obtain funds to meet abnormal insurance losses, etc., shail attach a schedule corresponding to Schedule A-3 of Form 1120M. For companies taxable under section 821, all references to line numbers on Form 1120 are to be considered as references to the appropriate line on Form 1120M.

#### PART V

Property other than capital assets.— Include gain from disposition of depreciable property held 6 months or less.

If after grouping all section 1231 transactions the losses exceed the gains, report the net loss in Part V as an ordinary loss.

#### **PART VII**

Alternative tax computation.—If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax

computed using the regular method.

The alternative tax is the sum of (1) a partial tax computed at the normal tax and surtax rates on the taxable income decreased by the excess of net long-term capital gain over any net short-term capital loss and (2) in the case of calendar year corporations, 25% of such excess.

The alternative tax rate for corporations has been increased from 25% to 30% over a 2-year period. For taxable years beginning in 1970 the rate is 28%; for taxable years beginning after 1970 the rate is 30%. However, the 25% alternative tax rate is still to apply to (1) net long-term capital gains (except gains from timber, coal or domestic iron ore under section 631 or from patents under section 1235) received before 1975 from sales or other dispositions under binding contracts that were in effect on or before October 9, 1969; (2) distributions made by a corporation before October 10, 1970, under a plan of complete liquidation adopted on or before October 9, 1969; and (3) installment proceeds received before 1975 from sales made pursuant to a binding contract that was in effect on or before October 9, 1969. These gains are referred to as "subsection (d) gains."

Corporations with fiscal years beginning in 1969 and ending in 1970 must prorate their tax to reflect the rate change, that is, they must compute a tax for the two periods for which a different tax rate is effective. This applies regardless of the date the assets were sold.

In computing the alternative tax, deductions subject to a limitation based upon taxable income (such as contributions and the special deductions in Schedule I) do not have to be recomputed.

Minimum tax on tax preference items.—If you have excess net long-term capital gain over net short-term capital loss you may be liable for minimum tax. See Form 4626 and section 56.

#### Installment Sales

If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30% of the selling price. (See section 453.) Such sales must provide for 2 or more payments in 2 or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Form 1120-F Department of the Treasury

## **United States Income Tax Return** of Foreign Corporation For calendar year 1969 or other taxable year beginning

1969

	, 1969	, ending, 19,	
Name			Employer Identification Number
Number and street			
City or town, State and ZIP code,	or country		
or business within the Complete Section II to Corporations having the corporations of	ne United States.  compute tax on income effectively connectively	s sources which is NOT effectively connected ted with the conduct of a trade or busines ncome not effectively connected must con- cted need file only pages 1 and 2.	s within the United States.
Foreign country under laws is subject to tax	of which income reported on this return	If the answer to (1) is "Yes," also loss) from line 30, page 1, Form the taxable year ending with or w H If you filed a United States income taxable year, show the Internal	1120 of such corporation for ithin your taxable year. tax return for the preceding Revenue office where filed
O The corporation's books ar	e in care of	I Did you at any time during the yea Yes \( \subseteq \text{No} \subseteq. \text{If "Yes," comp} \) Kind of agent	r have an agent in the U.S.? lete the following:
E Were you at any time duri	ing the taxable year engaged in a trade	Name	
F Did you have a permanen any time during the tax	t establishment in the United States at able year within the meaning of section able tax convention between the United	J Are you a foreign personal hold 552?	ing company under section Yes No
	ountry Yes No	(See section 6035.)  K Are you a personal holding company?	Yes 🗌 No 🗀
50% or more of the	the taxable year own directly or indirectly e voting stock of a U.S. corporation?  Yes	(See instruction M.)  L Are you a controlled foreign corpo 957?	
ciation at the end	individual, partnership, trust, or asso- d of the taxable year own directly or more of your voting stock? Yes \( \) No	M Have you excluded from gross inco foreign source income not effective of a trade or business within the U.	ly connected with the conduct
(For rules of attribution, so If the answer to (1) or (2) (a) name, address, and (b) percentage owned.	ee section 267(c).) is "Yes," attach a schedule showing:	If "Yes," attach a statement show source of each such item of inconexcluded.	ing the amount, nature, and
1 Tax from Section I (line 11	, page 2)		
2 Tax from Section II (line 1	1, Tax Computation Schedule, page 5) .		
	pany tax (attach Schedule 1120 PH) of line 3(a) (Fiscal year taxpayers see	page 7 of in-	···
			_
4 Total tax			
(b) 1969 estimated tax pay include any "quick refur 4466) Internal Revenue office	ments (include 1968 overpayment allowed as d" of overpayment of 1969 estimated tax ap 	plied for on Form	
• •	ax paid or withheld at the source		1
• •	nonhighway gas and lube oil (attach Form 243	9)	
	5). See instruction D for tax deposit sys		
	s line 4)		
	want: Credited on 1970 estimated tax ▶	Refunded	
Under penalties of perjury, I declorrect, and complete. If prepared t	are that I have examined this return, including according a person other than the taxpayer, his declaration	mpanying schedules and statements, and to the best of is besed on all information of which he hes any knowled	f my knowledge and belief it is true, ge.
CORPORATE SEAL	Date Sign	ature of officer	Title
	Dato Induidad as S	rm cignature of property	Address
16-80666-1	Date Individuel or to	rm signature of proparer	Munitar

Form 1120-F (1969)

Page 2

SECTION I—TO BE COMPLETED FOR INCOME FROM UNITED STATES SOURCES WHICH IS NOT EFFECTIVELY CONNECTED WITH THE CONDUCT OF A TRADE OR BUSINESS WITHIN THE UNITED STATES ON WHICH THE TAX HAS NOT BEEN FULLY SATISFIED AT THE SOURCE

Include only those items of income on which United States income tax was not fully paid at source unless the form is to be used as a claim for refund of tax withheld at source. However, tax credits resulting from undistributed long-term capital gains of regulated investment companies and from the tax deemed to have been paid under section 337(d) (relating to gain or loss on sales or exchanges in connection with certain liquidations) are not considered tax withheld at source. The rate of tax on each item of income listed below is 30% unless limited by tax treaty. Fill in treaty rates where applicable.

Name of treaty country, if any:  Nature of income	Amount	Rate of tax	1	Amount of tax
1 Interest	. \$			\$
2 Dividends	*		·	<b>Y</b>
3 Rents				
4 Royalties	•	*******		
5 Annuities	•			****
6 Gains from disposal of timber, coal, or domestic iron ore w	vith			
a retained economic interest (attach statement of detail	s)			
7 Gains from certain evidences of indebtedness issued a	fter			
September 28, 1965				
8 Gains from sale or exchange after October 4, 1966, of p	oat-			
ents, copyrights, etc	•			
9 Fiduciary distributions (attach a statement showing type	e of			
income and rate)	• •••			
10 Other fixed or determinable annual or periodical inco	ome			
(specify)				***************************************
	*****			***************************************
•••••				
	*****		•	
11 Total—Enter here and on line 1, page 1				\$
Schedule A-EXPLANATION OF LINES 1 THROUGH	H 10 (Enter each indi	vidual item of income)		
Payer of income and, if known, withholding agent (name and address)     (Show owner of record if other than taxpayer)	Nature of income (such as interest, dividends, etc.)	3. Gross amount of income	4. Date paymer	of income tax paid or withheld at source
	2. Nature of income (such as interest, dividends, etc.)	3. Gross amount of income	4. Date paymer	of income tax paid or withheld at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymen	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	Nature of income (such as interest, dividends, etc.)		4. Date paymen	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymen	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymen	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
1. Payer of income and, if known, withholding agent (name and address) (Show owner of record if other than taxpayer)	2. Nature of income (such as interest, dividends, etc.)	\$	4. Date paymer	
	2. Nature of income (such as interest, dividends, etc.)		4. Date paymer	at source
1. Payer of income and, if known, withholding agent (name and address) (Show owner of record if other than taxpayer)		\$	4. Date paymer	at source

Form 1120-F (1969)	Page 3							
SECTION II—TO BE COMPLETED FOR INCOME EFFECTIVEL WITHIN THE UNITED STATES	Y CONNECTED WITH THE CONDUCT OF A TRADE OR BUSINESS							
IMPORTANT—Fill in all applicable lines and schedules. If the lines	on the schedules are not sufficient, see instruction W							
1 Gross receipts or gross sales								
4 Dividends (Schedule C)								
6 Other interest	rtalities							
8 Gross royalties								
10 Other income (attach schedule)								
17 Taxes (attach schedule)								
9 19 Contributions (not over 5% of line 28 adjusted per instructions)	ons—attach schedule)							
20 Casualty or theft losses (attach schedule) 21 Amortization (attach schedule) 22 Depreciation (Schedule G) 23 Depletion								
23 Depletion								
25 (a) Pension, profit-sharing, stock bonus, annuity plans (attack	h Form 2950)							
26 Other deductions (Schedule J)	· · · · · · · · · · · · · · · · · · ·							
28 Taxable income before net operating loss deduction and specia 29 Less: (a) Net operating loss deduction (see instructions—att  (b) Special deductions (Schedule I)	***************************************							
30 Taxable income (line 28 less line 29)								
A Business description (see page 8 of instructions):	D' Amount of taxable income (or loss) from line 30, page 3 for:							
Business Code No.     Principal business activity	E Did you claim a deduction for expenses connected with: (1) Entertainment facility (boet, resort, ranch,							
3. Principal product or service	atc.)? Yes No (2) Living accommodations (except employees							
	on business)? Yes \( \) No \( \)  (3) Employees' families at conventions or meetings? Yes \( \) No \( \)							
B Were you a member of a controlled group subject to the provisions of:	(4) Employee or family vacations not reported on  Form W-2? Yes   No							
(1) Section 1561? Yes No (2) Section 1562? Yes No (7)								
If answer to (1) or (2) is "Yes," check type of relationship:  (a) parent-subsidiary   (b) brother-sister	F Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1969? Yes No							
(c) combination of (a) and (b) [ (See section 1563.)  If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (non-application of 6% additional tax under section 1562)?								
Yes No C  C Did you have any contracts or subcontracts subject to the Renegotlation Act of 1951? Yes No C	G Was there any substantial change in the manner of determining							
If "Yes," enter the aggregate gross dollar amount billed during the year	quantities, costs, or valuations between opening and closing inventory? Yes No I							
	16-80668-1							

Form 1	20-F (1969)									Page 4
Schedu	ile A-COST OF GOODS	SOLD (	See instruc	tion 2)	Scl	nedule C-	DIVIDENDS	(See in	struction 4	
1 Inventory at beginning of year				1 0	1 Domestic corporations subject to the 85%					
2 Merchandise bought for manufacture or sale .				<del>-</del>					•	
3 Salaries and wages					·	red stock of				
4 Other costs (attach schedule)				3 F	oreign corpo deduction	orations subj	ect to tr	ne 85%		
	inventory at end of year				4 0		ds from fore	ign corpo	rations .	
	of goods sold—Enter on line	2, page	3.		5 F	oreign divide	end gross-up	(section 7	78)	
Meth	od of inventory valuation				6 C	Other				
						otal—Enter	here and on I	ine 4. pag	e 3	
0.11	ile DUse separate Sche	dula D. (	Form 1120)	to ren						
						- excitation		(000 111		
Schedu	ile E—COMPENSATION	OF OFFI	CERS (See	instruct	tion 12)					
	1. Name of officer		2. Social security	number	3, Title	4. Time de- voted to	stock ov	rned	7. Amount of compensation	
						business	5. Common 6.	Preferred		
							.			
	Total compensation of office									
Schedu	Ile F-BAD DEBTS-RE	SERVE N	METHOD (S	ee instr				la a		2.0 ( ):141:
1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sal	es on account	4. Curi	Amoui rent year's pro	it added to reservision 5.	rve Recoveries	b. Amount	charged against eserve	7. Reserve for bad debts at end of year
1964 .								 		
1965.										
1966.										
1967.										
1968 . 1969 .										
Sched	ule G—DEPRECIATION ( ers using Revenue Procedur	See instr	uction 22)	Make no	entry in c	olumn 2 ent	ter the cost o	r other ba	asis of asset	s held at end of year
Taxpay	ers using Revenue Procedur in	column 3	, and enter th	e accumi	ulated depr	eciation at er	nd of year in c	olumn 4.		
	Group and guideline class     or description of property	2. Da	ate acquired	3. C	Cost or r basis	4. Depreciat	owable co	fethod of mputing	6. Lite or rate	7. Depreciation for this year
						in prior yea	irs dep	reciation		
	I additional first-year depreci	1	not include in 1	items be	(woi		1			
	iture and fixtures									
	sportation equipment									
	hinery and other equipment									
Othe	r (specify)									
					i					
2 7-4	ale									
	als	aimed in S	Schedule A a	nd elsew	here on ret	urn				
	ance—Enter here and on lin									
										18-80666-1

Form 1120-F (196	59)							Page 5
Schedule H-S	UMMARY OF D	EPRECIATI	ON					
	Straight line	Declining bal	ance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13								
2 Other								
Schedule I-SF	PECIAL DEDUCT	IONS						
1 Dividends, recei	ved: (a) 85% of (b) 62.4629 (c) 85% of	% of line 2,	Schedul	e C (Fiscal yea		instructions for rate	)	
2 Total—May no					on does not apply	y to a year in which	a net operat-	
	on certain prefer			tilities (see ins	tructions)			
4 Total special de								
Schedule JO	THER DEDUCTI	ONS						
	Explanation			Amount		Explanation		Amount
·····								
<b>L</b>								
								14
<b></b>								
***************************************								
					TOTAL —Fnte	r here and on line 2	26 nage 3	
	MON COLLEGIA	F (Flace)			•		to, page o .	
TAX COMPUTAT	IION SCHEDUL	E (FISCAL Y	ear tax	cpayers see	page 7 of inst	ructions)	ī	
						ichever is lesser) .		
						· · · · · ·		
4 (a) 22% of l	ine 1							
	ine 3 e surtax exemption						***************************************	
						lesser)		
	arge—10% of lin							
	edit (attach Form ne 6						• • • •  -	_
								14

For	Form 1120-F (1969) Schedule L—BALANCE SHEETS Pege 6							
		Beginning of taxable year		End of taxable year				
	ACCETC	(A) Amount	(B) Total	(C) Amount	(D) Total			
	ASSETS							
	Cesh		700000000000000000000					
2	Trade notes and accounts receivable							
	(a) Less allowance for bad debts							
	Inventories							
4	Gov't. obligations: (a) U.S. and instrumentalities .							
	(b) State, subdivisions thereof, etc							
5	Other current assets (attach schedule)							
6	Loans to stockholders							
7	Mortgage and real estate loans							
8	Other investments (attach schedule)							
9	Buildings and other fixed depreciable assets							
	(e) Less accumulated depreciation							
10	Depletable assets	**********						
	(a) Less accumulated depletion		_		-04			
11	Land (net of any amortization)							
	Intangible assets (amortizable only)							
	(a) Less accumulated amortization							
13	Other assets (attach schedule)							
	Total assets							
17	LIABILITIES AND STOCKHOLDERS' EQUITY							
15	Accounts payable							
	Mtges., notes, bonds payable in less than 1 year.							
	Other current liabilities (attach schedule)			1				
	Loans from stockholders							
	Mtges., notes, bonds payable in 1 year or more.							
	Other liabilities (attach schedule)							
21	Capital stock: (a) Preferred stock							
	(b) Common stock							
	Paid-in or capital surplus (attach reconciliation).							
	Retained earnings—Appropriated (attach sch.) .							
	Retained earnings—Unappropriated							
	Less cost of treasury stock		( )					
_	Total liabilities and stockholders' equity	1		1				
Sc	Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN							
1	Net income per books		7 Income recorded on bo	ooks this year not includ	ed			
2	Federal income tax		in this return (itemi	ze)				
3	Excess of capital losses over capital gains		(a) Tax-exempt intere	st . \$				
4	Taxable income not recorded on books this year		***************************************					
	(itemize)							
			8 Deductions in this tax	return not charged agair	nst			
5	Expenses recorded on books this year not		book income this ye	ear (itemize)				
	deducted in this return (itemize)		(a) Depreciation .	\$	•••••			
	(a) Depreciation \$		(b) Depletion	\$				
	(b) Depletion \$							
			9 Total of lines 7 a	and 8				
6		1	O Income (line 28, page	3)—line 6 less line 9 .				
Sc	Schedule M-2-ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)							
_	Balance at beginning of year	1	5 Distributions: (a) Cas					
	2 Net income per books		• •					
	Other increases (itemize)		` '	perty				
3	· · · · · ·							
		1 1	6 Other decreases (item					
		1		6				
	Total of lines 1, 2, and 3	ا نقسسسان		and 6				
	Total of lines 1, 2, and 3	1	8 Balance at end of year	(IIIE 4 1635 IIIE /)				



# 1969 Department of the Treasury Internal Revenue Service

## Instructions for Form 1120-F

### Income Tax Return of Foreign Corporation

(References are to the Internal Revenue Code)

#### Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

#### **General Instructions**

A. Who must file.—Form 1120-F must be filed by foreign corporations (except certain insurance companies required to file Form 1120-L or 1120-M) having (1) income from United States sources which is not effectively connected with the conduct of a trade or business within the United States (section 881), and/or (2) income which is effectively connected with the conduct of a trade or business within the United States (section 882).

If a corporation not engaged in a trade or business within the United States has only income referred to in (1) above, no return is required if the tax liability is fully satisfied at the source. For exception, see instruction P.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

If a foreign corporation has no office or place of business in the United States at the time a return is filed, but has an agent in the United States, the required return shall be filed by the agent. (Section 882(f).)

- B. Where to file.—All foreign corporations (whether or not engaged in a trade or business within the United States) must file their return with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.
- C. When to file, -- Foreign corporations having an office or place of business within the United States must file on or before the 15th day of the 3d month following the close of the taxable year.

Foreign corporations NOT having an office or place of business within the United States must file on or before the 15th day of the 6th month following the close of the taxable

Request for an automatic 3month extension of time to file Form 1120-F must be made on Form 7004.

#### D. Payment of tax

(1) Foreign corporations having an office or place of business within the United States.—The balance of tax due must be paid in full when the return is filed or in two installments-50 percent on or before the 15th day of the 3d month and 50 percent on or before the 15th day of the 6th month following the close of the taxable year.

All payments, including payments of estimated tax, must be deposited with an authorized commercial bank depositary or Federal Reserve bank. Do not remit directly to Internal Revenue Service. All deposits must be accompanied by a Federal Tax Deposit Form 503.

Please enter the serial number of Form 503 on your remittance.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the 2d day before the prescribed due

Corporations needing Forms 503 may obtain them only by applying to the Director of an Internal Revenue Service Center. The application should include the corporation's name, identification number, address, taxable year to which the deposits relate, and a statement identifying the corporation as a foreign\_corporation\_filing\_Form 1120-F.

(2) Foreign corporations not having an office or place of business within the United States.-The balance of tax due must be paid in full when the return is filed or in two installments—50 percent on or before the 15th day of the 6th month and 50 percent on or before the 15th day of the 9th month following the close of the taxable year.

The tax may be paid by check or money order drawn to the order of "Internal Revenue Service" and remitted to the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Please enter your employer identification number on all remittances.

- E. Taxation of foreign corporations.—Foreign corporations are taxed at regular corporate tax rates on income which is effectively connected with the conduct of a trade or business within the United States (see instruction F), and at a 30 percent or lower treaty rate on income from United States sources which is not effectively connected with the conduct of a trade or business within the United States. (See instruction G.)
- F. Income effectively connected with the conduct of a trade or business within the United States .-Foreign corporations engaged in a trade or business within the United States are taxed at regular corporate tax rates on such income which includes the following:
- 1. All income, gain, or loss from United States sources except as provided in the next paragraph.
- 2. Certain fixed or determinable annual or periodical income from United States sources and gain or loss from United States sources from the sale or exchange of capital assets will generally be treated as effectively connected income if (a) the income, gain, or loss is derived from assets used in or held for use in the conduct of the corporation's

trade or business, or (b) the activities of the corporation's trade or business were a material factor in the realization of the income, gain, or loss.

- Under certain circumstances, limited categories of income from foreign sources will be treated as effectively connected income.
- A foreign corporation not engaged in a trade or business within the United States will not have any effectively connected income unless (1) it elects under section 882(d) to treat real property income as effectively connected income (see instruction H), or (2) it is a corporation created or organized in a U.S. possession and carrying on the banking business in a U.S. possession and which receives interest on U.S. obligations—in such case the interest will be treated as effectively connected income.

For further details relating to effectively connected income see section 864.

Complete Section II of the form to compute the tax on such income.

- G. Income from United States sources not effectively connected with the conduct of a trade or business within the United States.—In general, whether or not a foreign corporation is engaged in a trade or business, the gross amount of such income is subject to tax at a 30 percent or lower treaty rate. In general, such income consists of the following types of income described in section 881 (to the extent not effectively connected with the conduct of a trade or business within the United States):
- 1. Interest, dividends, rents and royalties, salaries, wages, premiums, annuities, compensation, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income.
- 2. Gains described in section 631 (b) or (c) from disposal of timber, coal, or domestic iron ore with a retained economic interest.
- 3. Amounts received on the retirement, sale or exchange of bonds or other evidences of indebtedness issued after September 28, 1965, which are treated under section 1232 as gains from the sale or

exchange of property which is not a capital asset.

4. Certain gains from the sale or exchange after October 4, 1966, of patents, copyrights, and other intangible property, as described in section 881(a)(4).

No deductions are allowable against such income since the tax is imposed upon the gross amount received.

Complete Section I of the form to compute the tax on such income.

H. Election to treat real property income as effectively connected income.—A foreign corporation having income from real property located in the United States, or from any interest in such real property, including (1) gains from the sale or exchange of such real property or interest therein, (2) rents or royalties from mines, wells, or other natural deposits, and (3) gains described in section 631 (b) or (c), may elect to treat such income as being effectively connected with the conduct of a trade or business within the United States. See section 882(d).

The election may be made by attaching to the return for the year to which the election is to apply (1) a statement to the effect that the election is being made, (2) a complete schedule of all real property, or any interest in real property, of which the taxpayer is titular or beneficial owner, which is located in the United States, (3) a statement indicating the extent to which the taxpayer has direct or beneficial ownership in each such item of real property, or interest in real property, (4) the legal identification and location of the real property or interest therein, (5) a description of any substantial improvements on any such property, and (6) any other information as may be required by regulations.

If this election is made, complete Section II to compute the tax on such income.

I. Deductions and credits.—No deductions are allowed against income which is not effectively connected with the conduct of a trade or business within the United States since the 30 percent or lower treaty rate is imposed upon the gross amount of such income.

Deductions and credits are allowed against income which is effec-

tively connected with the conduct of a trade or business within the United States only if a return is filed, and only to the extent that they are connected with such income. Charitable contributions, however, may be deducted whether or not they are so connected.

For further details see section 882(c).

J. Source of income.—Gross income of a foreign corporation includes only (1) gross income which is derived from sources within the United States and which is not effectively connected with the conduct of a trade or business within the United States, and (2) gross income (regardless of source) which is effectively connected with the conduct of a trade or business within the United States.

Except as may otherwise be provided by tax convention, the source of income is determined in accordance with the provisions of sections 861 through 864 and the regulations thereunder.

K. Trade or business within the United States.—A foreign corporation which is a member of a partnership or is a beneficiary of an estate or trust will be considered to be engaged in a trade or business within the United States if the partnership, estate, or trust is so engaged.

Under certain circumstances the term "trade or business within the United States" does not include the trading of stocks, securities or commodities through a resident broker, commission agent, custodian, or other independent agent. Special rules apply when the corporation is trading for its own account.

For details concerning trading in stocks, securities, or commodities see section 864(b)(2).

- L. Accounting period.—
  To change your accounting period, see section 1.442—1 of the regulations and Form 1128, Application for Change in Accounting Period. If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.
- M. Personal holding companies.—A foreign corporation which is a personal holding company as defined in section 542, but not a foreign personal holding company

as defined in section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income. Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of personal holding companies. Every foreign corporation which is a personal holding company under section 542 must file a Schedule 1120 PH with its Form 1120--F.

Under the provisions of section 542, a corporation is a personal holding company if 60 percent or more of its adjusted ordinary gross income for the taxable year is personal holding company income, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. Certain foreign corporations owned directly or indirectly, entirely by nonresident alien individuals, are not personal holding companies. (Sections 541-547.)

- N. Foreign personal holding companies.—Section 551(a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in gross income of U.S. shareholders in the amount provided by section 551(b). Schedule 1120 PH is not required, but Forms 957 and 958 must be filed by the officers, directors, and certain U.S. shareholders. (Section 6035 and regulations thereunder.)
- O. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

Foreign Corporations Having Income from United States Sources Which is Not Effectively Connected with the Conduct of a Trade or Business Within the United States

P. Claim for refund.—Where a foreign corporation has only income which is not effectively connected with the conduct of a trade or busi-

ness within the United States and this form is being used as a claim for refund, include all income from sources within the United States even though the tax thereon has been fully satisfied at the source except where the refund results solely from the credit for the tax paid by a regulated investment company on undistributed capital gains or from the tax deemed to have been paid under section 337(d) (relating to gain or loss on sales or exchanges in connection with certain liquidations).

Where the refund results solely from such credits, enter the amount claimed on lines 5(d) and 7, page 1, and attach Copy B of Form 2439; no entries are required to be made on page 2.

Where the refund is reduced by any additional tax due on items of income upon which the tax has not been fully satisfied at the source, the items creating the reduction must also be shown on the appropriate lines on pages 1 and 2.

Q. Tax treaties.—Section 881 provides for a tax of 30 percent on United States source income described in that section. However, if you are a resident of, or a corporation created under the laws of any country which has a treaty to which the United States is a party, refer to the applicable income tax convention to ascertain the exemption from, and reduced rates of, United States income tax to which you may be entitled.

For purposes of applying any exemption from, or a reduction of, any United States tax provided by any treaty with respect to income not effectively connected with the conduct of a trade or business within the United States, a foreign corporation shall be deemed not to have a permanent establishment in the United States at any time during the taxable year. (See section 894(b).)

For additional information regarding such tax convention consult the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

# Foreign Corporations Engaged in a Trade or Business Within the United States

R. Accounting methods. — Taxable income must be computed

using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

S. Estimated tax.—Corporations that can expect their "estimated tax" to be \$40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of \$5,566.67 or more will result in estimated tax of \$40 or more.)

For taxable years beginning in 1970, the exemption is the sum of \$5,500 and an amount that is 40 percent of the difference between the tax liability (not to exceed \$100,000) and \$5,500. (For taxable years beginning in 1971 the 40 percent will drop to 20 percent.)

Members of a controlled group of corporations that must share one \$25,000 surtax exemption among all members must substitute 22 percent of their share of the surtax exemption for the \$5,500 mentioned above.

Form 1120–W may be used as a worksheet to compute corporate estimated tax.

If you have an underpayment of estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is (1) at least 10 percent of the corporation's expected income tax liability AND (2) at least \$500. Use Form 4466.

- T. Information at the source.— Forms 1096 and 1099 must be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.
- U. Consolidated returns.—Except for certain subsidiary corporations organized under the laws of Canada or Mexico and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, a foreign corporation may not be included as a member of an affiliated group of corporations for purposes of filing a consolidated return.
- V. Balance sheets.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L.

Certificates of deposit should be included as cash in line 1 of the balance sheet.

W. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all required information and follow the format of the schedules on the return.

If an attachment is used in place of a schedule having a summary line on page 3, the total need not be entered on the schedule but must be entered on page 3.

Your name and identifying number should be entered on all attachments.

# Specific Instructions for Section II

INCOME.—Enter in lines 1 through 10 gross income (regardless of source) which is effectively connected with the conduct of a trade or business within the United States.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 pre-

ceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (t) gross profits on amount collected.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its income tax return for the first year that method is used.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail

- 4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)
- (1) Enter dividends received from domestic corporations subject to in come tax if subject to the 85-percent deduction under section 243 (a)(1). For dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

- (2) Enter dividends received on the preferred stock of a public utility which is subject to income tax and allowed the deduction provided in section 247 for dividends paid.
- (3) Enter dividends received from toreign corporations and which qualify for the 85-percent deduction provided in section 245(a).
- (5) If the corporation claims the foreign tax credit, the amount of taxes deemed paid under section 902(a)(1) (relating to credit for corporate stockholder in foreign corporation) shall be treated as a dividend received from the foreign corporation. (See section 906(b) (4).)
- (6) Include dividends (other than capital gain dividends) received

from regulated investment companies that do not qualify for the 85percent deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest with interest coupons or in registered form.

Do not offset interest income against interest expense.

- 7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.
- 9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets must be made on separate Schedule D (Form 1120) and filed with Form 1120—F.

Every sale or exchange of property must be reported in detail, even though no gain or loss is realized.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long term capital gain, a computation of the alternative tax should be made on separate Schedule D (Form 1120).

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method.

Refunds of taxes deducted in prior years should be reported here

and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

#### **Deductions**

In computing the taxable income of a foreign corporation engaged in a trade or business within the United States, deductions are allowed only to the extent that they are connected with income which is effectively connected with the conduct of a trade or business within the United States. Charitable contributions, however, may be deducted whether or not they are so connected. See section 882 (c)(1) for allocation of deductions.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for whom the combined amount is less than \$10,000.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws, such as regular officer, chairman of the board, etc.

- 14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.
- 15. Bad debts.—Bad debts may be treated in either of two ways—
  (1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income taxes; estate, inheritance. legacy, succession, or gift taxes; foreign or U.S. possession income taxes if a foreign tax credit is

claimed; Federal taxes paid on bonds containing a tax-free covenant; or taxes not imposed upon the taxpayer.

See section 164(d) for apportionment of taxes on real property between seller and purchaser.

Section 906(b)(1) provides that certain foreign taxes imposed on income from U.S. sources may not be taken-as a deduction.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Any contributions paid during the taxable year in excess of the 5-percent limitation may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

- 20. Casualty or theft losses.— Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.
- 21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.
- 22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property, and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

- (a) Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.
- (b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167 (b). Property, whether new or used, may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not

to exceed  $1\frac{1}{2}$  times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

(c) Section 179—Additional firstyear depreciation.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year depreciation is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

23. Depletion.—Attach Form T if a deduction is claimed for depletion of timber.

Expenditures to be deferred and deducted ratably under the election provided in section 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

25(b). Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or

other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income, including income exempt by tax convention. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

29(a). Net operating loss deduction.-The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss to be carried to each of the other 7 taxable years is the excess, if any, of the amount of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

- (2) The special deductions in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172–2 of the regulations.
- (3) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(b).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a subsequent year, the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year of the net operating loss. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I below.

# Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I)

- 1. Exclusion of certain dividends.—In general, no dividends-received deduction will be allowed on any share of stock (a) which is disposed of if the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or other securities.
- 2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide

that the 85-percent limitation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction.

- 3. Deduction for dividends paid on certain preferred stock of public utilities.-Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. For calendar year 1969, this percentage is 26.515 percent. For fiscal years, see instruction 4 for applicable rate. In a year in which a net operating loss occurs, section 172(d) provides that this deduction shall be computed without regard to section 247(a)(1)(B).
- 4. Fiscal years beginning in 1969.—The deductions on line 1 (b)-dividends received on certain preferred stock of public utilities, and line 3-dividends paid on certain preferred stock of public utilities, are computed using a formula which includes a fraction, the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the 10-percent surcharge. For example, the denominator for calendar year 1969 corporations is 52.8 (48, the sum of the normal tax and surtax rates, plus 10 percent of 48).

The denominator for fiscal year corporations must be increased to reflect the applicable surcharge rate shown in the tax computation instructions below:

# Tax Computation Instructions

1. Tax surcharge.—The tax surcharge, imposed at an annual rate of 10%, is to expire December 31, 1969. The rate for calendar year 1969 corporations is 10%.

Corporations with taxable years beginning in 1969 and ending in 1970, may compute their surcharge by multiplying line 5(a), page 5, and line 3(a), page 1, by the applicable rate in the following table:

TAXABL	APPLICABLE			
Beginning In 1969	Ending in 1970	RATE		
Feb. 1 Mar. 1 Apr. 1 Mey 1 June 1 July 1 Aug. 1 Sept. 1 Oct. 1 Nov. 1 Dec. 1	Jan. 31 Feb. 28 Mar. 31 Apr. 30 May 31 June 30 July 31 Aug. 31 Sept. 30 Oct. 31 Nov. 30	.09150685 .08383562 .07534247 .06712329 .05863014 .05041096 .04191781 .03342466 .02520548 .01671233 .00849315		

If the corporation prefers, the surcharge may be computed using the following formula:

Amount on line 5(a), page-5, and line 3(e),  $\times$  10%  $\times$  No. days in taxable year before 1-1-70 No. days in taxable year page 1

Fiscal year corporations having a 52–53 week taxable year must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is \$25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

- (a) \$25,000 divided by the number of component members on such December 31, or
- (b) If all component members consent to an apportionment plan, their portion of \$25,000 determined in accordance with the plan. The sum of the amounts so apportioned may not exceed \$25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect,

with respect to a specified December 31, to have each of its component members claim a separate \$25,000 surtax exemption without having to divide equally or apportion one \$25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first \$25,000 taxable income. If only one member of the group has any taxable income, the 6-percent tax does not apply. (Section 1562(b)(1)(A).)

- 4. Foreign tax credit.—A foreign corporation engaged in a trade or business within the United States is allowed a credit under section 901 for income, war profits, and excess profits taxes paid (or deemed paid under section 902) or accrued during the taxable year to any foreign country or U.S. possession with respect to income effectively connected with the conduct of a trade or business within the United States. For further details and exceptions, see section 906 and Form 1118.
- 5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit which would have been allowed had the actual life been used. (Section- 47.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

6. Change in accounting period.—If a corporation changes its accounting period, it must file an income tax return for the short period (the period between the close of the old period and the beginning of the new). See section 443(b) for computation of tax.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

#### Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President, to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 3, under A, the code for the specific industry group from which the largest percentage of "total

### AGRICULTURE, FORESTRY, and FISHERIES

- Code
  0110 Farms.
  0120 Agricultural services and hunting
  and trapping.
  0130 Forestry and forestry services.
  0140 Fisheries

Metal mining:

- Metal mining:
  1010 Iron ores.
  1020 Copper, lead and zinc, gold and silvar ores.
  1090 Other metal mining.
  1100 Anthracite and bituminous coal and lignite mining.
  Crude petrolaum end netural gas:
  1310 Crude petrolaum, natural gas, and natural gas liquids.
  1380 Oil and gas fiald services.
  Nonmatallic minarals (accept fuols) mining:
  1410 Stone, sand, and gravel.
  1498 Other nonmetallic minorals, except fuols.
- tuels.

#### CONTRACT CONSTRUCTION

- General contractors:
  1510 Building construction.
  1520 Highway and street construction,
  and other heavy construction.
- Speciel trade contractors: 1531 Plumbing, heating, and air conditioning.
  1532 Electrical work.
  1538 Other special trade contractors.

#### MANUFACTURING

- MANUFACTURING
  Food end kindrad products:
  2010 Meal products.
  2020 Dairy products.
  2030 Canning and preserving fruits, vegetables, end sea foods.
  2040 Grain mill products
  2050 Bakery products.

- Bakery products.
  Sugar.
  Confectionery end related products.
  Melt liquors and malt.
  Wines, brandy, and brandy spirits.
  Distilled, rectified, and blended liquors. 2086 Soft drinks, flavoring extracts, and
- siruos.

  2091 Vegetable oil mills, end animal, marina, and edible lats and oils

  2098 Other food end kindred products.

  2100 Tobacco manufactures.

- 2100 Tobacco manufactures.
  Teatlle mill products:
  2211 Broad woven fabric mills, cotton.
  2212 Broad woven fabric mills, man-made
  fibber and silk.
  2213 Dyeing and finishing, except wool
  and knit goods.
  2220 Broad woven fabric mills, woot: including dyeing and finishing.
  2250 Knitting mills.
  2270 Carpets and rugs.
  2280 Yarn and thread mills.
  2291 Narrow fabrics.
  2298 Other textile mill products.
  Appearel and other fabricated textile

- Apparel end other fabricated textile

- Apparel end other febricated textile products:
  2310 Men's and boys' clothing.
  2330 Women's, children's, end infants' clothing.
  2330 Hats, caps, millinery, fur goods, and order apparel and accessories.
  2398 Other fabricated textile products.
  Lumbar and wood products, except furniture:
  2410 Logging camps end logging contractors, sawmills, end planing mills.
  2430 Millwark, veneers, plywood, and prefabricated structural wood products.
- ucts. 2498 Wooden containers and other wood products

- products.
  Furnitura end fixtures:
  2510 Household furniture.
  2590 Furnitura end fixtures, except household furniture.
  2611 Pulp mils.
  2614 Paper, paperboard, building paper, and building board mills.
  2640 Converted paper and paperboard paperboard boxes and containers.
  2650 Paperboard boxes and containers.
- Printing, publishing, and elited industries:
  2711 Newspapers: publishing, publishing and printing.
  2712 Periodicals: publishing, publishing and printing.

- Code
  2715 Books: publishing and printing; greeting cards; miscellaneous publishing.
  2720 Commarcial printing, including manifold business forms.
  2780 Bookbinding, ralated industries, and printing trada services.

- Chamicals and allied products: 2811 Industrial inorgenic and organic
- chemicals.
  2812 Plestics materials, synthetic resins, synthetic rubber, and man-mada fibers, except glass.

- fibers, except glass.
  2830 Drugs.
  2841 Soap, detergents, and cleaning proparations.
  2842 Partumes, cosmetics, and other toilet proparations.
  2850 Paints and allied products.
  2870 Fertilizers and other agricultural chemicals.
  2898 Other chemical products including gum and wood products.
  Patroleum refining and reletad industries:
  2911 Patroleum rafining without extrac-
- 2911 Petrolaum rafining without extrac-
- tion.
  2912 Inlograted petroleum refining end extraction.
  2998 Paving and roofing materials, and other products of petroleum and coal.
- Rubber and miscalianaous plestice
- 3010 Tires and inner tubes. 3020 Rubber footwear, reclaimed rubber, and other febricated rubber prod-
- ucts. Miscelleneous plastics products.
- 3098 Miscelleneous plastics products.
  Lasthar end laether products:
  3140 Footwar, except rubber.
  3198 Leather tanning and finishing, and other leather products.
  5tona, cley, and glass products.
  3210 Glass and glass products.
  3240 Coment, hydreulic.
  3250 Structural clay products.
  3260 Pottery and related products.
  3270 Concrete, gypsum, and plaster products.

- 3260 Pottery and related products.
  3270 Concrete, gypsum, and plaster products.
  3298 Cut stona and stone products, and abrasive, esbestos, and other non-metallic mineral products.
  Primary metal industries:
  3310 Blast turnaces, steelworks, and Iron and steel foundries and forgings.
  330 Nonterrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
  3398 Other primary metal industries.
  Febricated metal products, accapt metalling and transportetion equipment:
  3410 Metal cans.
  3420 Cuttery, hand tools, end general hardware.
  3430 Hand generatus (except electric) and plumbing fixtures.

- and plumbing lixtures.

  3440 Fabricated structurel metal products.

  3450 Screw machine products, and bolts, nuls, screws, rivets, and washers.

  3461 Metal stampings.

  3462 Metal coating and engraving.

  3498 Fabricated wire products and other fabricated metal products.

  Machlnery, except electrical:

  3510 Engines and turbines.

  3520 Farm machinery and equipment.

  3530 Construction, mining, and materials handling machinery and equipment.

  3540 Metalworking machinery and equipment.

  3550 Special Industry machinery and equipment, occept metalworking.

  3560 General industry machinery and equipment, occept metalworking.

  3590 Office, computing, and accounting machines.

  3593 Other machinery, except electrical.

  Electrical machinery, equipment, and supplies:

  3611 Electrical transmission and dis-

- 3611 Electrical transmission and dis-

receipts" is derived. "Total receipts" means gross receipts (line 1, page 3) plus all other income (lines 4 through 10, page 3). On page 3, under A, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations.

- Code
  3691 Electric lighting and wiring equipment, except insulated wire.
  3698 Other electrical machinery, equipment, and supplies.
  Transportation equipment:
  3711 Motor vehicles; passenger car, truck, and bus bodies; end truck treiters.
  3724 Motor vehicle parts and accessories.
  3721 Aircraft, and complete guided missials and space vehicles.
  3722 Aircraft parts, and guided missiale end space vehicle subassemblies.
  3730 Ship and boat building and rapair.
  3791 Raiticeds: equipment, including street cars.
  3798 Motorcycles, bicycles, and parts, end other trenspertation equipment.
  5clentific Instruments; photographic
- ment.
  Scientific instruments; photographic equipment; watches and clocks:
  3810 Scientific and mechanical measuring instruments.
  3830 Optical, medical, and ophthalmic applications.
- goods. 3860 Photographic equipment and sup-
- 3860 Pholographic equipment and supplies.
  3870 Watches and clocks.
  Miscellaneous manufacturing Industries,
  Including ordnance and accessories:
  3910 Jowelry, silvenware, and plated ware.
  3920 Toys and sporting goods.
  3930 Ordnance, except guided missiles.
  3931 Costume jewalry.
  3998 Musical Instruments, office and
  artists' materials, and other menulacturing industries.
  TRANSPORTATION, COMMUNICATION,
  ELECTRIC, EAS, and SANITARY
  SERVICES
  Transportation:

- SERVICES
  Transportation:
  4011 Railroad transportation, terminals, and related services.
  4020 Local, suburban, and intercity passenger transportation, including taxicabs and school buses.
  4030 Motor freight transportation and warshousing.
  4040 Water transportation.
  4050 Pipeline transportation.
  4050 Pipeline transportation.
  4098 Other transportation services.
  Communication sarvices:

- unication services; Telephone communications (wire or
- radio). 4820 Telegraph communications (wire or

- 4820 Telegraph communications (wire or radio).
  4830 Radio and television broadcasting.
  4830 Other communication services.
  Electric, ges, end sanitary services:
  4910 Electric companies and systems (95 percent or moro).
  4920 Gas companies and systems (95 percent or more).
  4930 Combination companies and systems—
  4940 Water supply and other sanitary services.

  WINDLESSALE TRADE

- services.

  WHOLESALE TRADE

  5010 Motor vohicles end automotive equipment.
  5020 Drugs, chemicals, and paints.
  5030 Dry goods and apparel.
  5047 Meat and meat products.
  5048 Poultry end poultry products, fish and sea foods, and other groceries and related products.
  5050 Farm products—rew materials.
  5050 Hardware, and plumbing and heating equipment and supplies.
  5080 Machinery, equipment, and supplies.

- plies. 5091 Metals and minerals, except petro
- Metals and minerals, except petro-leum products and scrap.
  5092 Patroleum end petroleum products.
  5095 Seer, wine, and distilled alcoholic beverages.
  5096 Paper and its products.
  5097 Lumber and construction materials.
  5098 Other wholesale trade.
- RETAIL TRACE Building materials, hardwara, and form

- Bullding materiels, hardwara, and ferm equipment:
  5211 Building materials.
  5215 Hardware stores.
  5216 Farm equipment dealers.
  General merchandles stores:
  5221 Department stores.
  5222 Variety stores.
  5223 Mail-order houses.
  5223 Ofter general merchandise stores.
  5230 Food stores.

- Code
  Automotiva dealars and gasoline
  service stations:
  5241 Automobiles and truck dealers.
  5243 Gasoline service stations.
  5248 Tire, battery, and accessory dealers,
  and miscellaneous aircraft, marine,
  automotive dealers.
  5250 Appeal and accessories.
  5250 Appeal and accessories.
  5260 Furniture, home furnishings, and
  aquipment stores.
  5270 Cesting and drinking places.
  5291 Orug stores and proprietary stores.
  5292 Ideuor stores.
  5293 Sporting goods and secondhand
  stores, farm and gardon supply, fuel
  and ice dealers, and other retail
  stores.
  FINANCE, INSURANCE, and REAL
- FINANCE, INSURANCE, and REAL ESTATE

- FINANCE, INSURANCE, and REAL ESTATE
  Banks and trust companies:
  6011 Mutual savings banks.
  6012 Banks and trust companies, except mutual savings banks.
  Credit egencies other than benks:
  6021 Savings and loan, building and loan associations.
  6022 Personal credit agencies.
  6025 Business credit agencies.
  6025 Business credit agencies.
  6025 Business credit agencies.
  6026 Bosiness credit agencies.
  6027 Bean correspondents and brokers, end other credit agencies.
  6028 Commodity brokers, dealers, axchenges and services.
  6038 Commodity brokers and doalers; security and commodity exchanges; and allied services.
  6042 Regulated investment companies.
  6042 Regulated investment companies.
  6042 Regulated investment companies.
  6043 Real estate investment companies.

- 6043 Real estate investment trusts, 1960 Act. 6044 Small business investment com-panies, 1958 Act. 6048 Other holding and investment companies.

- companies.
  Insurance:
  6055 Lite insurance.
  6056 Mutual Insurance, except IIIo or marine and certain fire or flood insurance companies.
  6058 Other insurance companies.
  6060 Insurance agents, brokers, and service.
  Real estate:
  6510 Real estate operators (except developers) and lessors of buildings.
  6521 Lessors of mining, oil, and similar property.

- velopors) and lessors of buildings.

  6521 Lessors of mining, oil, and similar proporty.

  6522 Lessors of railroad property.

  6528 Lessors of real property other than buildings, not elsewhere classified.

  6550 Subdividers, developers, and oper ative builders.

  6591 Agents, brokers, and managers.

  6592 Title abstract companies.

  6593 Combinations of real estate, insurance, loans, and law offices.

  SERVICES

  Hotals, camps and other lodging places:

  7013 Tourist courts and motels.

  Personal services:

  7210 Laundries, laundry services, cleaning and dyeing plants.

  720 Petotgraphic studios, including commercial photography.

  7298 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services:

  8usiness services:

- Business services:
  7310 Advertising.
  7398 Credit reporting and employment agencies, news syndicates, duplicating, and other business services.
  Automobile and other repair services:
  7510 Automobile parking, repair, and services.
  7550 Repair services, except automobile.
  Motion picture production, distribution, and related services.
  7810 Motion picture theaters.
  7830 Motion picture theaters.
  7830 Motion picture theaters.
  7810 Automobile and recreational services, except motion pictures.
  8011 Offices of physicians and surgeons.
  8020 Legal services.

- 8030 Legal services. 8098 Services not elsewhere classified.

Form 1120 L

Department of the Treasury Internal Revenue Service

# U.S. Life Insurance Company Income Tax Return

PLEASE TYPE OR PRINT

FOR CALENDAR YEAR

1969

Nan	ne .		a Employer identification number
Nun	ber and street		b Date and place incorporated
City	or town, State, and ZIP code		
	neck if a—	d Do you have any variable annuity contracts outstanding?	g Amount of total insurance
	Legal reserve companyIf so, check	Yes No No	liabilities. (See instruction 0.)
	Type of company—	e Do you have any segregated asset accounts?	h State the percentage that the total
	Mutual	Yes No No	of your life insurance reserves (Sec. 801(b)), plus unearned premiums,
	Principal business—	(If "Yes," see instruction P.)	and unpaid losses (whether or not ascertained), on noncancellable life,
	Health and accident insurance Fraternal or assessment association	f Were you a member of a controlled group subject to the provisions of section 1561? Yes ☐ No ☐ If	to vour total reserves (Sec. 801(c)).
	Burial or other insurance company (See instruction A)	"Yes," check type of relationship; (1) parent-subsidiary (2) brother-	%
		sister $\square$ ; (3) combination of (1) and (2) $\square$ ; (see section 1563).	
ш			
N	1 (a) Taxable investment income (Schedule C)		
Š	(b) Gain from operations (Schedule E) (If a loss		
TAXABLE INCOME		enter zero)	
BLE		a)	
X		s account (line 5, Schedule G)	
ĭ		lines 1(c), 2, and 3)	
_			
Ę	E Surtay avamation (the losser of line 4: \$25.00	0; or amount apportioned under section 1561)	
FE			
MP.			
ප			
TAX COMPUTATION	(c) If multiple surtax exemption is elected under		
		separate Schedule D	
		e 8(a)	
		ected with U.S. business (see Tax Computation Instructio	
J		credit (attach Form 4255)	
ξ			
		cation for extension to file (attach copy)	
		(include 1968 overpayment allowed as a	
	credit—do not include any "quick	refund" of overpayment of 1969 estimated	
	tax applied for on Form 4466).		
	(c) Credit from regulated investment		
	(d) Other tax credits (see Tax Comput	tation Instructions)	
	18 TAX DUE (line 16 less line 17). See F fo	r Tax Deposit System	<b>—</b>
		<del></del>	<b></b>
	20 Enter amount of line 19 you want: Credited on 19	970 estimated tax Refu	inded >
of r	Under penalties of perjury, 1 declare that 1 have ency knowledge and belief it is true, correct, and conformation of which he has any knowledge.	xamined this return, including accordinglying schedules omplete. If prepared by a person other than the taxpo	and statements, and to the best ayer, his declaration is based on
C	ORPORATE SEAL		
	Date	Signature of officer	Title
	Date Individuel or firm signature of	preparer Add	ress
			14 00002

For	m 1120L (1969)				Page 2
SC	HEDULE A.—INVESTMENT YIELD (See instructions)				
		1. Interest	2. Accrual of	3. Amortization	4. Total (For line 1: column 1 plus
	1 Interest:		discount	of premium	column 2 less uc.umn 3)
	(a) Wholly exempt obligations (attach schedule)				
	(b) U.S. obligations and U.S. instrumentalities				
ME	(c) Loans, notes, mortgages, bank deposits, bonds, debentures, etc.				
INCOME	Totals		<u> </u>	1	
Ž	2 Dividends (see instructions)				
F	(a) Domestic corporations subject to 85% deduction				
INVESTMENT	(b) Certain preferred stock of public utilities				
ST	(c) Foreign corporations subject to 85% deduction				
VĒ	(d) Qualifying dividends from affiliated groups				
	(e) Other (attach schedule)				
GROSS	3 Gross rents (attach schedule)				
RO	4 Gross royalties (attach schedule)				
9	5 Leases, terminations, etc				
	6 Net short-term capital gain reduced by any net long-term capital lo		arate Schedule I	0)	
	7 Gross income from trade or business other than insurance business				
	8 GROSS INVESTMENT INCOME (total lines 1–7)				
_					1
	9 Investment expenses (attach schedule) (see Schedule H)				
S	10 Real estate expenses (attach schedule)				
ō	11 Depreciation (Schedule K)				
JC.	12 Depletion (attach schedule)				
DEDUCTIONS	13 Trade or business deductions as provided in 804(c)(5) (attach sche	edule)			
ā	14 Total deductions (lines 9–13)				
	15 INVESTMENT YIELD (line 8 less line 14)				
	HEDULE B.—PART I—POLICY AND OTHER CONTRACT LIABIL	ITV DEGINDE		005( )) (0 :	
-					1
1	Adjusted life insurance reserves (from Part VI)			%	
2	Multiplied by the adjusted reserves rate (lesser of lines 1 or 7, Part III)		· · ·		
3	Pension plan reserves (line 5, col. 7, Part V)			%	
	Multiplied by the current earnings rate (line 1, Part III)		!	70	
	Interest paid (from Part VII)				
6	Policy and other contract liability requirements (total of lines 2, 4, and 5)		-	· · · · ·	2 11
PA	RT II—ASSETS (Sec. 805(b)(4))	1. Beginning year		ind of taxable year	3. Mean of column 1 and column 2*
1	Real estate	,			
	Mortgages:				
	(a) Without service fees				-
	(b) With service fees				
3	Collateral loans				
4	Policy loans, including premium notes				
	Corporate bonds				
	Stocks				
	Government obligations, etc. (Submit detailed schedule)				
	Bank deposits, cash, etc				
	Other assets (attach schedule)				
	Totals		1		
_	*Adjusted under Section 806(a) (attach schedule)				
PA	RT III—EARNINGS RATES (Sec. 805(b))				
1	Current earnings rate (line 15, Schedule A, divided by line 10, column 3,	Part II)			
	Earnings rate for first preceding year (attach schedule)				9
	Earnings rate for second preceding year (attach schedule)				9/
	Earnings rate for third preceding year (attach schedule)				
	Earnings rate for fourth preceding year (attach schedule)				9
	Total (lines 1–5)				0,
	Average earnings rate (see instructions)				9

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FORM 1120L (1909)						Page 3
PART IV-AVERAGE INTEREST	RATE ASSUME	D (Sec. 805(c)	(2))			
Nature of reserve (life, annuity, etc.)	2. Assumed morbidity or mortality table	rest (Illinois Stand	5. Amount of reserve at beginning of taxable year*	6. Amount of reserve at end of taxable year*	7. Mean of columns 5 and 6**	8: Column 3 times column 7
1						
2						
3						
4			 			
5 Totals					f 1 70	
6 Average rate of interest assume			erves (total of column	n 8 divided by total o	or column 7).	. %
PART V—PENSION PLAN RESI	ERVES (Sec. 80	(a))				<u> </u>
1 805(d)(1)(A) reserves	•					
2 805(d)(1)(B) reserves	•					***************************************
3 805(d)(1)(C) reserves	•			***************************************		
4 805(d)(1)(D) reserves					***	
*See instructions for 806(b) ar	nd 818(c) adjustme	ents. **Adjuste	d under 806(a) (attach	schedule). ***Also	enter on line 3	3, Schedule B, Part I.
PART VI-ADJUSTED LIFE INS	URANCE RESE	RVES (Sec. 805	i(c)(1))			,
1 Mean of the reserves (col. 7, lin	ne 5, Part IV)			<u></u>		***************************************
2 (a)					100%	
(b) Plus 10 times the average	rate of interest a	assumed (line 6,	Part IV)			
(c) Total						
(d) 10 times the adjusted reser	ves rate (line 2, l	Part I)				0/
<ul><li>(e) Line (c) less line (d) .</li><li>3 Adjusted life insurance reserves</li></ul>			Enter here and on line			%
PART VII—INTEREST PAID (Se		bu by line E(c)).	Enter here did bit in	c 1, concedere B, rure		
1 Interest on indebtedness . 2 Amounts în the nature of intere						******************************
3 Discount on prepaid premium						
4 Total interest paid (lines 1-3). E		line 5, Schedule I	B, Part I			
SCHEDULE C.—TAXABLE INVI	ESTMENT INCO	ME (See instru	uctions)			
1 Policyholders' share (Sec. 804)	) (line 6, Part I, 9	Schedule B, divid	ed by line 15, Schedu	ule A) but not to exce	ed 100%	%
2 Company's share						%
3 Total			<u></u>			100%
			1. To	2. Exclusion share (line	policyholders' 3 1 times col. 1)	i. Company's share (col. 1 less col. 2)
4 Interest wholly tax-exempt (line	e 1(a), col. 4, Sc	hedule A, see ins	st.)			
5 (a) Dividends from line 2(a),	Schedule A					
(b) Dividends from line 2(b),	Schedule A		• • •			••••••
(c) Dividends from line 2(c),						
(d) Dividends from line 2(d),			• • •			
(e) Dividends from line 2(e),					·····	••••
6 Other items of investment yield						***************************************
7 Net long-term capital gain (line	•			7,,,,,,,,,		
8 Total (lines 4–7) REDUCTIONS						
9 Interest wholly tax-exempt (line	e 4. column 3)					
10 Dividends-received deduction (a						***************************************
(a) 85% of line 5(a), column						
(b) 62.462% of line 5(b), c						
(c) 85% of line 5(c), column						
(d) Total, but not to exceed deduction					ard to this	
11 Small business deduction (109						
12 Total (lines 9, 10(d), and 11)						
13 Taxable investment income (lin	ne 8 less line 12,	but not less tha	n zero). Enter here ar	nd on line 1(a), page	1	

Form 1120L (1969)			Page 4
SCHEDULE E.—GAIN AND LOSS FROM OPERATIONS (See instruct	ions)		
1 Policyholders' share (Sec. 809) (line 5, Schedule E-1, divided by line 19	5, Schedule A), but not	to exceed 100%	%
2 Company's share			%
3 Total	· <u>· · · · · · · · · · · · · · · · · · ·</u>		100%
	1. Total	2. Exclusion—policyholders' share (line 1 times col. 1)	3. Company's share (col. 1 less col. 2)
4 Interest wholly tax-exempt (line 1(a), col. 4, Schedule A, see inst.)			
5 (a) Dividends from line 2(a), Schedule A	•		
(b) Dividends from line 2(b), Schedule A			****
(c) Dividends from line 2(c), Schedule A			
(d) Dividends from line 2(d), Schedule A			
(e) Dividends from line 2(e), Schedule A	•		
6 Other items of investment yield (line 15, Schedule A, less 4–5 above) .			
7 Total (lines 4-6)		<u> </u>	
8 Net long-term capital gain (line 15, separate Schedule D)			
9 Gross premiums less: return premiums, etc			
10 (a) Decrease in reserves (after adjustment under 810(a)) (attach schedu			1
(b) Decrease in 811(b)(2) reserves (see line 3, Part II, Schedule E-2)			
11 Other amounts (attach schedule)			
12 Total (lines 7–11)	• • • • • • •		
DEDUCTIONS			
13 Death benefits, etc			
14 Increase in reserves (after reduction for investment yield under 810(b)) (			
15 Assumption by another person of liabilities under insurance, etc., contract			
16 Interest wholly tax-exempt (line 4, column 3)			
<ul><li>17 Investment expenses, etc., not deducted on Schedule A (attach schedule)</li><li>18 Small business deduction (10% of line 15, Schedule A, not to exceed \$</li></ul>			
19 Other deductions not deducted on Schedule A (attach schedule)			
20 Total (lines 13–19)			
21 Dividends-received deduction (affiliated groups—see instructions):			
(a) 85% of line 5(a), column 3			
(b) 62.462% of line 5(b), column 3			
(c) 85% of line 5(c), column 3			
(d) Total, but not to exceed 85% of the excess, if any, of line 12 over line	20		
22 Operations loss deduction (attach schedule)			
23 Tentative deduction (lines 20–22)		. <u></u>	
24 Plus: (a) Dividends to policyholders (line 7, Part I, Schedule E-2) .			
(b) Accident and health, and group life insurance (line 9, Part I, Se	chedule E-2)		
(c) Certain nonparticipating contracts (line 11, Part I, Schedule E-	-2)		
25 Total deductions (line 23 plus line 24)			
26 Gain (loss) from operations (line 12 less line 25). Enter here and on line	e 1(b), page 1	· · · · · · · ·	
SCHEDULE E-1.—REQUIRED INTEREST (Sec. 809(a)(2))  1, Rate 2, Beginning of taxable year	3. End of taxable year	4. Mean of columns 2 and 3	5. Column 1 times column 4
a, hate 2, beginning of toxable your	J. Elia di texable year	4. Mean of columns 2 and 3	J. Column I times column 4
1 810(c)(1) Reserves (from line 5, column 8, Parts IV and V, Schedule 8)			
2 810(c)(3) Reserves			
3 810(c)(4) Reserves			******************************
4 810(c)(5) Reserves . [			
SCHEDULE E-2.—PART I—LIMITATION ON DEDUCTION (LINE 24,			
1 Statutory amount			250,000
2 (a) Line 12, Schedule E			
(b) Less: tentative deduction (line 23, Schedule E)			
3 Gain from operations without regard to line 24, Schedule E			
4 Less: taxable investment income (line 13, Schedule C)			
5 Excess of line 3 over line 4 (but not less than zero)			
6 Maximum possible deduction for line 24, Schedule E (line 1 plus line 5)			
7 Deduction for dividends to policyholders (Part II) (not in excess of line 6)			
8 Maximum deduction for accident and health, and group life insurance (lin			
9 Deduction for accident and health, and group life insurance (Part III) (not			
10 Maximum deduction for certain nonparticipating contracts (line 8 less line	9)		
11 Deduction for certain nonparticipating contracts (line 3, Part IV, Sched	ule E-2) (not in exces	s of line 10)	
			16-80093-1

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PART II—DIVIDENDS TO POLICYHOLDERS (Sec. 809(d)(3))
1 Dividends paid to policyholders
2 (a) Increased by the excess of (1) over (2):
(1) Reserve as of the end of the taxable year
(2) Reserve as of the end of the preceding taxable year
OR
(b) Decreased by the excess of (1) over (2):
(1) Reserve as of the end of the preceding taxable year
(2) Reserve as of the end of the taxable year
PART III—CERTAIN ACCIDENT AND HEALTH INSURANCE AND GROUP LIFE INSURANCE (Sec. 809(d)(6))
1 Amount of deductions allowed or allowable in prior years under section 809(d)(6)
2 Net premiums
3 Line 2 multiplied by 2%
4 Tentative deduction—the lesser of line 3 or (50% of line 2, less the total amount on line 1)
PART IV—CERTAIN NONPARTICIPATING CONTRACTS (Sec. 809(d)(5))
1 (a) Reserve at the end of the taxable year
(b) Reserve at the beginning of the taxable year
(c) Increase (if the difference is negative, enter "O")
2 (a) Net premiums
A W
SCHEDULE F.—SHAREHOLDERS' SURPLUS ACCOUNT (Sec. 815(b))
1 (a) Balance as of the end of the preceding year
(b) Transfers under 815(d)(1) and (4) for preceding year
(c) Balance as of the beginning of the taxable year (line 1(a) plus line 1(b))
2 Life insurance company taxable income computed without regard to section 802(b)(3) (line 4 less line 3, page 1)
3 Net long-term capital gain in excess of net short-term capital loss, reduced by income, if any, on line 2
4 Dividends-received deduction (affiliated groups—see instructions):  (a) 85% of line 2(a), Schedule A
(b) 62.462% of line 2(b), Schedule A
(c) 85% of line 2(c), Schedule A
(d) Total, but not to exceed 85% of line 12 less line 20, Schedule E
5 Interest wholly exempt from tax (line 1(a), column 4, Schedule A)
6 Small business deduction (line 18, Schedule E)
7 Total (lines 1–6)
8 Less: tax liability for 1969 under 802(a) (computed without regard to 802(b)(3))
9 Excess of line 7 over line 8
10 Less: distributions in 1969 (not to exceed line 9)
11 Balance as of the end of the taxable year (line 9 less line 10)
SCHEDULE G.—POLICYHOLDERS' SURPLUS ACCOUNT (Sec. 815(c))
1 Balance as of the beginning of the taxable year
2 Add: (a) 50 percent of the excess, if any, of the gain from operations over the taxable invest-
ment income (line 2, page 1)
(b) The deduction for certain nonparticipating contracts (line 24(c), Schedule E)
(c) The deduction for accident and health, and group life insurance (line 24(b), Schedule E)
3 Total (line 1 plus line 2)
4 (a) Actual distributions only in excess of line 9, Schedule F
(b) Tax increase on 4(a) by reason of 802(b)(3)
(c) Subtractions under 815(d)(1) and (4) (see instructions)
(d) Tax increase on 4(c) by reason of 802(b)(3)
(e) Subtraction required under 815(d)(2) due to termination
5 Total of lines 4(a)—(e) (not to exceed line 3). Enter here and on line 3, page 1
6 Balance as of the end of the year (line 3 less line 5)

SCHEDULE HLIMITATIO	N OF INVEST	MENT EXI	PENSE DEDUC	TION								tion is claimed in nvestment income
1 Mean of the assets for the ta	axable year (lir	ne 10, colum	nn 3, Part II, Sche	edule B	) .							
2 One-fourth of 1% of the me	ean of the asse	ts (line 1)										
3 Mortgage service fees .												
4 The greater of (a) or (b):							-					
(a) (i) Investment yield c	omputed witho	out regard to	investment exp	enses								
(ii) Three and three-fo											,	
(iii) Line (i) less line												
(iv) One-fourth of line												
(v) Mortgage service												
(vi) Line (iv) less line												
(b) One-fourth of 1% of the			olumn 3, Part II.	Sched	ule B		]					
5 Limit on deduction for inves	stment expense	es (total line	es 2-4)									
CHEDULE J.—COMPENS	ATION OF O	FFICERS	(See instructio	ns, pa	ge 6)							
1. Name of officer	2. Social secur	ity number	3. Title	4. To devo	ted _	Percent of stock 5. Common	owned		7. Amou compens		8.	Expense account allowances
								<b>-</b>				
							.					
	ļ											
CHEDULE KDEPRECIA	TION (See in	struction :	11, page 3)									
axpayers using Revenue Proc				in col	umn 2	. Enter t	he cost	orc	ther basi	s of ass	sets he	ld at the end of
he year in column 3, and ente	er the accumul	ated deprec	iation at the end	of the	year i	n column	4.					
					1					T		
Group and guideline cl     or description of proper	ass tv	2. Date			allo	. Depreciation wed or allow	vable	CO	Method of mputing		ife or	7. Depreciation to this year
or description of proper	ty	acquired	d other b	asis	allo		vable	CO				7. Depreciation to this year
or description of proper	ty	acquired	d other b	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
Total additional first-year de Buildings	ty	acquired	d other b	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
or description of proper  1 Total additional first-year de	epreciation (do	acquired	d other b	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
Total additional first-year de Buildings	epreciation (do	acquired	d other be in items below)	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures	epreciation (do	acquired	d other t	pasis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
Total additional first-year de Buildings	epreciation (do	acquired	d other t	pasis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment .	epreciation (do	acquired	d other t	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip	epreciation (do	acquired	d other t	asis	allo	wed or allow	vable	CO	mputing			7. Depreciation to this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	acquired not include	d other t	asis	allo	wed or allow	vable	co	mputing		->-	7. Depreciation to this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	acquired not include	d other to the in items below)	asis	allo	wed or allowin prior year	vable	ann	mputing oreciation	ment a	->	this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	acquired not include	d other to the in items below)	asis	Does	wed or allowing prior years  a copy  No	of the	ann	mputing oreciation	ment a	->	this year
or description of proper  1 Total additional first-year descriptions.  Furniture and fixtures.  Transportation equipment.  Machinery and other equip  Other (specify)	epreciation (do	acquired not include	d other to the in items below)	asis	Does	wed or allowing prior years  a copy  No	of the	ann	mputing oreciation	ment a	->	this year
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	acquired not include lule A Ye	tly or indirectly of a domestic	asis	Does	wed or allowing prior years  a copy  No	of the	ann	mputing oreciation	ment a	->	this year
or description of proper  1 Total additional first-year descriptions and fixtures and fixtures and fixtures and fixtures and other equipment.  Machinery and other equipment and other (specify)	epreciation (do	ulle A	e in items below)  the property of a domestic es No	asis	Does Yes [	wed or allowing prior year and a copy Noted.	of the	ann	mputing oreciation	ment a	accomp	any this retur
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	ulle A r own directing stock of Ye	cly or indirectly of a domestic es \( \backsquare \) No \( \backsquare \)	asis	Does Yes [ attach	wed or allowin prior year  a copy  No	of the	ann	mputing oreciation	ment alain wh	accompy the s	any this retur statement is n
or description of proper  1 Total additional first-year descriptions and fixtures and fixtures and fixtures and fixtures and other equipment.  Machinery and other equipment and other (specify)	epreciation (do	lule A r own direct ing stock of Ye rtnership, t year own d voting stock	tly or indirectly of a domestic es \( \bigcap \) No \( \bigcap \)	asis	Does Yes [ attach	wed or allowin prior year  a copy  No	of the	ann	ual state not, expl	ment alain wh	accompy the s	any this retur statement is n
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	ment	ule A Ye rtnership, t year own d voting stock	cly or indirectly of a domestic es \( \backsquare \) No \( \backsquare \)	asis	Does Yes [ attach (1)	wed or allowing prior year a copy  No led.  Entertain	of the	ann If	ual state not, expl	ment a	accompay the sonnecte	any this returstatement is not display with any:
1 Total additional first-year de Buildings	ment	ule A Ye rtnership, t year own d voting stock voting stock rtnership, t year own d	thy or indirectly of a domestic es \( \) No \( \)	asis	Does Yes [ attach (1)	wed or allowing prior year a copy  No led.  Entertain	of the	ann If	ual state not, expl	ment a	accompay the sonnecte	any this retur statement is n d with any:
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	ulle A r own direct ing stock of Ye rtnership, t year own d voting stock of	e in items below)  the or indirectly of a domestic es No curve, or associarectly or indicate k?  es No curve, or associarectly or indicate	asis	Does Yes [attach	wed or allow in prior year a copy  No claim  Entertain  Living a	of the	ann If	aual state not, expl for expe y (boat, re	ment a dain wh	accompay the sonnecte anch, et	any this returnstatement is not discovered by the statement is not be seen and the statement is not be seen as the s
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	ulle A r own direct ing stock of Ye rtnership, t year own d voting stock of	e in items below)  the or indirectly of a domestic es No curve, or associarectly or indicate k?  es No curve, or associarectly or indicate	asis	Does Yes [attach (1) (2)	wed or allow in prior year a copy  No claim  Entertain  Living a	of the	ann If	ual state not, expl	ment a dain wh	accompay the sonnecte anch, et	any this returnstatement is not discovered by the statement is not business.  Yes Not Not not business.
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	ulule A r own direct fing stock of Ye rtnership, t year own d voting stock of Ye , " attack ying numbe	e in items below)  thy or indirectly of a domestic es No currectly or indirectly or in	asis	Does Yes [ attach (1) (2) (3)	wed or allowin prior year  a copy  No  ned.  Living a	of the	ann If	aual state not, expl for expe y (boat, re	ment a sain who	onnecte anch, et	any this returnstatement is not discovered by the statement is not business.  Yes Not Not not business.  Yes Not
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	ment	ulle A r own direct ing stock of voting st	trust, or assolirectly or indi- k?  No  No  character or assolirectly or indi- k?	asis	Does Yes [ attach (1) (2) (3)	wed or allowin prior year  a copy  No  ned.  Living a	of the	ann If	aual state not, expl for expe y (boat, re	ment a sain who	onnecte anch, et	any this returnstatement is not with any:  c.)?  Yes \( \) No in business)?  Yes \( \) No on Form W-2?
or description of proper  1 Total additional first-year de Buildings Furniture and fixtures Transportation equipment . Machinery and other equip Other (specify)	epreciation (do	ulle A r own direct ing stock of voting st	trust, or assolirectly or indi- k?  No  No  character or assolirectly or indi- k?	k	Does Yes [ attach (1) (2) (3)	a copy No led.  Living a  Employe  Employe	of the o	ann If	ual state not, expl for expe y (boat, re	ment a sain who sees occurrent representations of the sain who sain who sees out the sai	onnecte anch, et	any this returnstatement is not business?  Yes No
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# 1969

# Department of the Treasury

# **Internal Revenue Service**

# Instructions for Form 1120L

# U.S. Life Insurance Company Income Tax Return

# Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

# **General Instructions**

(References are to the Internal Revenue Code.)

A. Companies required to file a return.-Every domestic life insurance company and every foreign corporation carrying on an insur-ance business within the United States (if with respect to its United States business it would qualify as a life insurance company), which is engaged in the business of issuing life insurance and annuity contracts (either sepa-rately or combined with health and accident insurance) or noncancellable contracts of health and accident insurance and of which the life insurance reserves, plus unearned premiums and unpaid losses (whether or not ascertained), on noncancellable life, health, or accident policies not included in life insurance reserves, comprise more than 50 per-cent of its total reserves, adjusted in each for policy loans as required by section 801(d), shall file a return on this form. For this purpose the term "noncancellable" includes guaranteed renewable life, health, and accident insurance which is not cancellable by the company but under which the company reserves the right to adjust premium rates by classes, in accordance with experience under the type of policy involved. The terms "life insurance reserves" and "total reserves" do not include deficiency reserves.

A burial or funeral benefit insurance company engaged directly in the manufacture of funeral supplies or the performance of funeral services shall be taxable under section 821 or section 831 and should file Form 1120M, Mutual Insurance Company, or Form 1120, U.S. Corporation Return. (Section 801(f).)

If a receiver, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form as would be required were such corporation required to make its own return. See sec. 6012. If a life insur-ance company disposes of its life insurance business and life insurance reserves under a reinsurance agreement with another company,

but continues its corporate existence for the purpose of winding up and liquidating its affairs, it will not be taxable as a life insurance company after the effective date of such agreement.

B. Period covered .- The return shall be for the calendar year. (Section 843.) If the corporation liquidates or otherwise ceases to exist and this is the last return the taxpayer is required to file, write "FINAL RETURN" at the top of the form.

C. Accounting methods.-A return on this form shall be filed using the accrual method of accounting, or to the extent permitted under regulations, under a combination of an accrual method with any other method under chapter 1, other than the cash receipts and disbursements method.

Accrual method.--- Under this method, income is reported in the year when the tax-payer first has a definite right to that income; while deductions are taken in the year in which there is first established a specific liability. Where the right to income or the liability for expense is uncertain, accrual is generally postponed until a determination is possible.

Rounding off to whole-dollar amounts. The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher

D. Where to file .-

If the corporation's princi-pal business, office, or agency is located in

Use this address

Internal Revenue Service

Center 4B00 Buford Highway Chamblee, Georgia 30006

Internal Revenue Service Center Cincinnati, Ohio 4529B

Internal Revenue Service Center \* 3651 S. Interregional Highway Austin, Texas 78740

Internal Revenue Service

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Alabama, Florida, Georgia. Mississippi, North Carolina, South Carolina, Tennessee

Indiana, Kentucky, Michigan, Ohio, West Virginia Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Taxas, Wyoming

California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington

Center 1160 West 1200 South Street Ogden, Utah B4405 Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

If filed in 1970, mail to your District Director. If filed in 1971, mail to Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Foreign corporations carrying on an insur-ance business within the United States must file their return with Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadel-phia, Pa. 19155.

E. When to file.—The return must be filed on or before March 15, 1970. Request for au-

tomatic extension of 3 months for filing the return must be made on Form 7004. (Sec.

F. Deposit of tax.—The balance of tax due must be deposited in full when the return is filed or in two installments: 50 percent on or before the 15th day of the 3d month and 50 percent on or before the 15th day of the 6th month following the close of the taxable year.

All insurance companies must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed

A supply of Forms 503 will be mailed to insurance companies. Companies needing Forms 503 may obtain them by making application to the Service Center Director (or District Director). The application should include the company's name, identification number, address, and the taxable year to which the deposits relate.

A corporation subject to income tax under subchapter L of chapter 1 (relating to insurance companies) must make estimated tax payments if its income tax liability, after credits and an estimated tax exemption, can be expected to be \$40 or more. For 1970, the total estimated tax exemption is the sum of a temporary exemption of \$5500 and a transitional exemption. The transitional exemption is 40% of the difference between the corporation's expected tax liability (but not more than \$100,000) and the \$5500 temporary exemp-

In the case of a member of a controlled group which must share one \$25,000 surtax exemption among all members, the temporary exemption is limited to 22% of the corpora tion's surtax exemption.

Lines 15 through 21 of Form 1120-W (Worksheet) may be used by insurance companies to compute their estimated tax installment payments. Foreign corporations must include as part of their tax liability on line 15 any tax imposed by section 881.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your

If you overpay your estimated tax, you may apply on Form 4466 for a "quick refund" on or before March 15, 1970, but before you file your return. The overpayment must be (1) at least 10% of your expected income tax lia bility AND (2) \$500 or more.

- G. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting of ficer, or by any other corporate officer (such as the tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign turn which he is required to file on behalf of
- H. Information returns and other forms which may be required in addition to Form 1120L include the following.-
- 1. Forms W-2 and W-3.-Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld;
- 2. Forms 966 and 1099-L.-Information returns regarding dissplution or liquidation, and distributions in liquidation;

- 3. Forms 1096 and 1099.—Intermation returns concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees;
- Form 1118.—Computation of foreign tax credit;
- Forms 2952 and 3646.—Returns relating to controlled foreign corporations;
- Form 3468.—Computation of investment credit;
- 7. Form 4136.—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil; and
- 8. Form 4255.—Tax from recomputing a prior year investment credit.
- I. Pension deductions.—If amounts contributed under an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan are included in deductions, attach Form 2950 and a statement listing the items on the return in which such contribution is included and the amount included in each.
- J. Stock awnership in fareign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

- K. Annual statement.—A copy of the annual statement for life insurance companies adopted by the National Association of Insurance Commissioners for the year 1969, as filed with the Insurance Department of the State, or District of Columbia, which shows the reserves used in computing the taxable income reported on the return, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany the return (sea Section 1.6012-2(c) of the regulations). Similar copies for the 4 preceding years must also be turnished, if not already filed for such years. In the case of e foreign life insurance company carrying on a life in-surance business within the United States, the copies submitted shall be those relating to the United States business of the company. Where companies use miniature statements, such statements may be filed in lieu of the larger statements.
- L. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient. The attachments must contain all required information; must follow the format of the official schedules; and must be attached to the return in the same sequence as the schedules appear on the official forms.

Enter your name and identifying number on all attachments.

- M. Consolidated returns.—Subject to the provisions of sections 1501 through 1504, section 1552 and the regulations applicable thereto, an affiliated group of corporations, each qualifying as a life insurance company, may make a consolidated income tax return in lieu of separate returns. The common parent corporation, when filing a consolidated return, shall attach Form 851, Affiliations Schedule. Each subsidiary must prepare Form 1122 and attach it to the consolidated return for the first taxable year the return is made by the affiliated group.
- N. Percentage computations.—In computing earning rates, assumed rates, and policyholders' and company's share of investment yield, the computation should be carried out to a sufficient number of decimal places to insure substantial accuracy and to aliminate any significant error in the resulting tax liability.

O. Insurance liabilities.—Domestic company.—The term "total insurance liabilities" enans the sum of the total reserves (as defined in section 801(c)) as of the end of the taxable year plus (to the extent not included in total reserves) the items referred to in paragraphs (3), (4), and (5) of section 810(c) as of the end of the taxable year. See section 819(a)(2) and instruction P below.

Foreign company.—The term "total insurance liabilities" relates only to United States business.

P. Segregated asset accounts.—All companies with segregated asset accounts must submit a schedule showing separately, for the regular accounts and for the segregated asset accounts, section 819(a)(2) total insurance liabilities and section 805(b)(4) assets. See Regulations at 1.801–8(h).

# **Specific Instructions**

(Numbered to correspond with the line numbers on the return.)

## SCHEDULE A.—Investment Yield

The term "investment yield" means gross investment income, as defined in section 804(b), less the deductions allowed in section 804(c). The entire amount of the Items of income and allowable deductions are to be reported in Schedule A. The purpose of including the entire amount of these items is to provide the basis for the exclusion of the policyholders' share of the investment yield from the life insurance company's taxable income.

1. Interest.—Enter interest from all sources during the taxable year. The gross amount of interest reported as gross income shall be decreased by the amortization of premium and increased by the accrual of discount (except market discount) attributable to the taxable year on bonds, notes, debentures, or other evidences of indebtedness, determined in accordance with: (1) the method regularly employed, if reasonable, or (2) regulations prescribed by the Secretary or his delegate. (Attach statement showing method and computation.) (See section 818(b).)

## 2. Dividends .-

- (a) Enter dividends received from a domestic corporation subject to income tax and which are subject to the 85-percent deduction under section 243(a)(1). So-called dividends or aernings received from mutual savings banks, cooperative banks, domestic building and loan associations and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, are in fact interest and should not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding the amount subject to the 85-percent deduction.
- (b) Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.
- (c) Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

Also include in line 2(c), dividends received from wholly owned-foreign subsidiaries that are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a texable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of

its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividend it an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is affective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

If dividends received from wholly owned-foreign subsidiaries are included in line 2(c), attach a schedule showing the amount of these dividends included.

- (d) Enter only those dividends subject to the elective provisions of section 243(b).
- (e) Attach schadule showing separately: (1) Foreign dividends (including minimum distributions under subpart F) which are not reportable on line 2(c). Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

(2) Include income constructively rereceived from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s)

(3) Foreign dividend gross-up under section 78, including amount attributable to controlled foreign corporations on line 2(e)(2) above.

(4) Dividends (other than capital gain

dividends) received from regulated vestment companies and which are not subject to the 85-percent deduction: dividends from corporations not subject to tax under chapter 1 of the Code; dividends (other than capital gain dividands) received from a real estate investment trust which, for the taxable year of the trust in which the dividend paid, qualifies under sections 856-858; dividends not aligible for the 85percent deduction because of the holding period of the stock or an obligation make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

- Gross rents.—Enter gross amount of rents. Any expenses, including repairs, interest, taxes, and depreciation, should be included in the proper lines under deductions.
- 4. Gross royalties.—Enter the gross amour. of royalties. If a deduction is claimed for depletion, it must be reported on line 12.
- 5. Leases, terminations, etc.—Enter the gross amount of income from the entering into (or the alteration or termination) of any lease, mortgage, or other instrument or agreement from which the life insurance company derives interest, rents, or royalties.
- 6. Net short-term capital gain.—Enter the amount (if any) by which the net short-term capital gain exceeds the net long-term capital loss. See separate Schedule D, Form 1120L.
- 7. Gross income from trade or business other than insurance business.—Enter the gross income from any trade or business (other than an insurance business) carried on by the life insurance company, or by a partnership of which the life insurance company is a member.

## **Deductions**

Investment expenses.—Enter expenses which are properly chargeable to investment expenses, the total amount of which (if there be any allocation of general expenses to investment expenses) should not exceed line 5. Schedule H. Submit a schedule showing the nature and amount of items included and group the minor items into one amount.

• 10. Real estate expenses.—Enter the amount of taxes (sec. 164); all ordinary and necessary building expenses, such as fire insurance, heat, light, labor, etc.; and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinary efficient operating condition, exclusively on or with respect to the real estate owned by the company. Do not include any amount paid for new buildings or for permanent improvements or betterments made to increase the value of any property or any amount expended on foreclosed property before such property is held forth for rental purposes. These taxes and other expenses should be itemized in an attached schedule. (For limitation on deduction, see instruction 14(b).)

11. Depreciation.-Enter the depreciation on property used for producing gross investment income. The amount determined under section 167 and the regulations thereunder is an amount reasonably measuring a portion of the investment in depreciable property which due to exhaustion, wear and tear, or obsolescence, is properly chargeable against the operation for the year. The deduction is limited to the depreciation on the property that is used, and to the extent used, for the purpose of producing the gross investment income specified in section 804(b). (For limitation on deduction,

see instruction 14(b).)

If a deduction is claimed for depreciation on property used for producing gross investment income, fill in Schedule K. For reporting purposes, you may (1) group depreciable as-sets in accordance with the categories specified in Schedule K, or (2) continue to list your assets in the same manner as in prior years. Form 4562, Depreciation, may be used as a supplement to Schedule K.

For real property, salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method); and for personal property, to the extent it exceeds 10 percent of the cost

or other basis of the property.

(a) Alternative depreciation guidelines and rules.-Revenue Procedure 62-21, supplemented by Revenue Procedure 65-13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation

may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line method, or the declining balance method at a rate not to exceed 11/2 times the appli-

cable straight line rate.

New tangible property with a useful life of years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double de-

could have been deducted if the double de-clining balance method had been used.

(c) Section 179.—Additional first-year de-préciation allowance.—For the first year a depreciation deduction is allowable, companies may elect to write off 20 percent of the cost (before adjustment for solvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. Further, for this allow-

ance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis.
If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed. Deprecia-tion on the remaining cost of the property may be taken under any of the allowable methods of computing depreciation. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

12. Depletion.-Enter the total depletion deduction allowed by section 611 on property used for the purpose of producing invest-ment income. Submit Form T if a deduction for timber depletion is claimed.

13. Trade or business deductions.-Enter the total of deductions attributable to any trade or business (other than an insurance business), the income from which is included in the life insurance company's gross invest-ment income under section 804(b)(3). Do not include losses from (a) (or considered as from) sales or exchanges of capital assets, (b) sales or exchanges of property used in the trade or business (as defined in section 1231 (b)), and (c) the compulsory or involuntary conversion of property used in the trade or business. The deductions to be entered on line 13 will be disallowed to the extent attributable to carrying on the insurance business. The deduction for net operating losses (sec. 172) and the spe-cial deductions (secs. 241–248) shall not be

14. Total deductions.—(a) Enter the total of lines 9-13.

(b) Limitation on deductions relating to real estate owned and occupied.—The deductions included on lines 10 and 11 on account of real estate owned and occupied for insurance purposes in whole or in part by the company, shall be limited to an amount which bears the same ratio to such deductions (computed without to the second sentence of section 804(c)(3)) as the rental value of the space not so occupied bears to the rental value of the entire property. Submit detailed schedule.

# SCHEDULE B-

## Part I-Policy and Other Contract Liability Requirements (805(a))

Purpose.—The next step after determining investment yield (Schedule A) is to determine the policy and other contract liability requirements. This computation furnishes the numerator, with the total of the investment yield the denominator, to determine the policyholders' share of investment yield which is not included in computing taxable investment income (Schedule C).

Definition.—The term "policy and other contract liability requirements" means the sum of (1) the adjusted life insurance reserves (from Part VI), multiplied by the adjusted re-serves rate (from Part III); (2) the mean of the pension plan reserves at the beginning and end of the taxable year (from Part V), multiplied by the current earnings rate (from III); and (3) the interest paid (from Part VII).

-Assets (805(b)(4))

Purpose.—This computation is necessary in order to determine the earnings rates in Part

Definition .- The term "assets" for this purpose means all assets of the company (including nonadmitted assets) and includes all moneys but does not include real and personal property (other than money) used by the company in carrying on an insurance trade or

Valuation.—The amount attributable to real property and to stocks is their fair market value. The amount attributable to other assets the adjusted basis of such assets

for purposes of determining gain on sale or other disposition. This adjusted basis is determined under section 1011 and other related provisions of Subtitle A of the Code, without regard to section 817(b).

Section 806(a) adjustment.-If, during the taxable year, there is a change in life insurance reserves (either increases or decreases) attributable to the transfer between the tax-payer and another person of liabilities under contracts taken into account in computing such reserves, the mean of the assets is to be appropriately adjusted, on a daily basis, to reflect the amounts involved in such transfer. See the regulations applicable to sec. 806(a). This adjustment should be reflected in an attached schedule.

Part III—Earnings Rates (805(b))

The term "current earnings rate" means the percentage determined by dividing the investment yield for the taxable year (Schedule A), by the mean of the assets at the beginning and end of the taxable year (Part II-Assets). The term "average earnings rate" means the sum of the current earnings rate for the taxable year and the earnings rate for each of the 4 taxable years immediately preceding the taxable year, divided by 5. If, in computing the 5-year average earnings rate for any taxable year, the company was an insurance company (but not a life insurance company) in any of the 4 years preceding the taxable year, the computation shall be made as if the company were a life insurance company for such year. Where the company was not in existence for one or more of the 4 preceding years or was not an insurance company for one or more of such years, no entry shall be made for such year or years. The average earnings rate (line 7) is determined by adding the percentages entered, and dividing this sum by the number of years applicable. For example, if entries are made on three lines, divide the sum by 3. See General Instruction N.

### -Average Interest Rate Assumed (805(c)(2))

The purpose of this schedule is to determine a rate which is used in the computation of adjusted life insurance reserves (Part VI). See General Instruction N. Exclude pension plan reserves from life insurance reserves for the purpose of determining the taxpayer's assumed rate under this part. See Part V.

Columns 5 and 6.—Adjustment under 806 (b).—If the basis for determining the amount of any item referred to in 810(c) (life insurance reserves, etc.) as of the close of the taxable year differs from the basis for such determination as of the beginning of the taxable year, then the amount of the item as of the close of the taxable year shall be the amount computed on the old basis, and the amount of the item as of the beginning of the next taxable year shall be the amount computed on the new basis.

Adjustment under 818(c).-This adjustment is required where the company actually computes its life insurance reserves on one of the recognized preliminary term bases but elects to convert them to a net level premium basis in the computation of the reserves for tax purposes.

Where so elected, the conversion may be made by one of two methods:

Method I. Exact revaluation: Under this method, the company must compute the re-serves for all contracts (with respect to which reserves are computed on a preliminary term basis) on a net level premium basis, the same mortality assumptions and interest rates for both the preliminary term basis and the net level premium basis or

Method 2. Approximate revaluation: Under this method, with respect to contracts for which reserves are computed under the preliminary term basis, the reserves are increased by the sum of (A) \$21 per \$1,000 of insurance in force (other than term insurance), less 2.1 percent of reserves under such contracts; and (B) \$5 per \$1,000 of term insurance in force under contracts which at the time of issuance cover a period of more than 15 years, less 0.5 percent of reserves under such contracts.

A life insurance company may elect, under section 818(c), the approximate revaluation method for all its life insurance reserves, other than noncancellable accident and health reserves, and use the exact revaluation method for all its noncancellable accident and health reserves. (Rev. Rul. 60–61, C.B. 1960–1, 268.)

Column 7.—Adjustment under 806(a).—If, during the taxable year, there is a change in life insurance reserves attributable to the transfer between the company and another person of liabilities under contracts taken into account in computing such reserves, then the means of such reserves shall be appropriately adjusted on a daily basis to reflect the amounts involved in such transfer. See the regulations. This adjustment is applicable whether or not the transferor of the liabilities was the original insurer. However, this adjustment is not applicable to reinsurance ceded by another person to the taxpayer, or by the taxpayer to another person. For the definition of "Life Insurance Reserves," see section 801(b).

# Part V-Pension Plan Reserves (805(d))

See section 805(d).

These reserves shall be adjusted under sections 806 and 818(c) as described in Part IV above.

# Part VI—Adjusted Life Insurance Reserves (805(c)(1))

This term constitutes the mean of the life insurance reserves (as defined in section 801(b)), computed under Part IV (excluding pension plan reserves taken into account under Part V), adjusted as set forth in Part VI, Schedule B, of the form.

## Part VII--Interest Paid (805(e))

1.—Enter all interest for the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from taxation.

2.—Enter all amounts in the nature of interest, whether or not guaranteed, for the taxable year on insurance or annuity contracts (including contracts supplementary thereto) which do not involve, at the time of accrual, life, health, or accident contingencies.

3.—Enter all amounts accrued for the taxable year for discounts in the nature of interest, whether or not guaranteed, on premums or other consideration paid in advance on insurance or annuity contracts.

# SCHEDULE C.—Taxable Investment Income

General.—The policyholders' share of each and every item of investment yield (including tax-exempt interest, and dividends received) of any life insurance company shall not be included in taxable investment income.

1.—Enter the percentage which represents the policyholders' share of each and every item of investment yield. This percentage is determined by dividing the policy and other contract liability requirements (Schedule A), except that if the amount of the policy and other contract liability requirements exceeds the investment yield, then the policyholders' share of any item shall be 100 percent. See General Instruction N.

2.—Enter the percentage which represents the life insurance company's share of any item of investment yield. This percentage is equal to the difference between 100 percent and the percentage on line 1.

4—7.—Enter on line 4, column 1, the amount of interest which is wholly exempt from taxation under the provisions of section 103. (Where securities of a municipality are originally issued at a price not less than par value and are subsequently acquired by a purchaser at a discount, such discount is not in the nature of tax-exempt interest within the meaning of section 103.) Multiply the amount on each line in column 1 by the percentage from line 1 and enter the product for each line in column 2. The amounts entered in column 2 represent the policyholders' share of these items which is not included in taxable investment income. Enter in column 3 the difference obtained by subtracting column 2 from column 1. The amounts entered in column 3 represent the company's share of these items of investment yield.

### Reductions

9. Interest wholly tax-exempt.—Enter the amount from line 4, column 3. This amount is the company's share of wholly tax-exempt interest which, like the policyholders' share of such interest (from line 4, col. 2), is not included in taxable investment income.

10. Dividends-received deduction.—(a) Dividends received from domestic corporations.—Enter 85 percent of the company's share (line 5(a), col. 3) of the amount received as dividends (except dividends on certain preferred stock of public utilities) from domestic corporations subject to income tax. Members of certain affiliated groups may elect to deduct 100 percent of the qualifying dividends received from other members of the same group if an election under section 1562 is not effective for the taxable year. Include the company's share of the 100-percent deduction on line 10(a). See section 243.

(b) Dividends received on certain preferred stock of public utilities.—Enter 62.462 percent of the company's share (line 5(b), col. 3) of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and which is allowed a deduction for dividends paid under section 247. See section 244.

(c) Dividends received from foreign corporations subject to the 85 percent deduction.—Enter 85 percent of the company's share (line 5(c), col. 3) of dividends received from foreign corporations subject to the 85-percent deduction.

Also enter on this line 100 percent of the company's share of dividends received from wholly owned-foreign subsidiaries that are eligible for the 100-percent deduction provided in section 245(b).

See section 245 for qualifications and limitations on the amount of these deductions.

(d) Total dividends-received deductions.— The total of the dividends-received deductions shall not exceed 85 percent of taxable investment income computed without regard to this deduction.

The limitation for a member of an electing affiliated group is 85 percent of (taxable investment income computed without regard to this deduction less the deduction for 100 percent of the qualifying dividends received from the same group).

In general, no dividends-received deduction will be allowed on any share of stock, (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where

the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

11. Small business deduction.—Enter 10 percent of the investment yield (Schedule A) but not to exceed \$25,000. Members of certain affiliated groups are limited to one \$25,000 limitation. (Section 243.)

# SCHEDULE E.—Gain and Loss From Operations

General.—The share of each and every, item of investment yield (including tax-exempt interest and dividends received) of any life insurance company set aside for policyholders shall not be included in gain and loss from operations.

1.—Enter the percentage which represents the share of any item of investment yield which is set aside for policyholders. This percentage is determined by dividing the required interest (Schedule E-1) by the investment yield (Schedule A), except that if the amount of the required interest exceeds the investment yield, then the share of any item set aside for policyholders shall be 100 percent. See General Instruction N.

2.—Enter the percentage which represents the life insurance company's share of any item of investment yield. This percentage is equal to the difference between 100 percent and the percentage on line 1.

4-6.—Enter on line 4, column 1, the amount of interest which is wholly exempt from taxation under the provisions of section 103. (Where securities of a municipality are originally issued at a price not less than par value and are subsequently acquired by e purchaser at a discount, such discount is not in the nature of tax-exempt interest within the meaning of section 103.) Multiply the amount on each line in column 1 by the percentage from line 1 and enter the product for each line in column 2. The amounts entered in column 2 represent the policyholders' share of these items which is not included in gain and loss from operations. Enter in column 3 the difference obtained by subtracting column 2 from column 1. The amounts entered in column 3 represent the company's share of these items of investment yield.

9.—Enter the gross amount of premiums other consideration (including adand vance premiums, deposits, fees, assessments, and consideration in respect of assuming liabilities under contracts not issued by the company) on insurance and annuity contracts (including contracts supplementary thereto); less premiums, and premiums and other consideration arising out of reinsurance ceded. Except in the case of amounts of premiums or other consideration returned to another life insurance company in respect of reinsurance ceded, amounts returned where the amount is not fixed in the contract but depends on the experience of the company or the discretion the management shall not be included. However, amounts rebated or refunded due to policy cancellations or to erroneously computed premiums are to be treated as return

10(a). Decrease in reserves.—Enter the excess of the sum of the items described in section B10(c) as of the beginning of the taxable year over the sum of such items as of the close of the taxable year (reduced by the policyholders' share of investment yield not included in gain and loss from operations (from line 7, col. 2)).

10(b). Decrease in 811(b)(2) reserves.— Enter the amount (from line 3, Part II; Schedule E-2) by which the decrease for the taxable year in the reserves for policyholder dividends exceeds the amount of dividends paid to policyholders during such year. Enter also one-tenth of any net decrease in reserves attributable to the operation of section 810(d).

11. Other amounts.—Enter total amount of other income not included in computing investment yield and not otherwise included above, to the extent that such items are includible in gross income; but exclude all gains from the sale or exchange of a capital asset or gains considered as gains from the sale or exchange of a capital asset.

### **Deductions**

- 13. Death benefits, etc.—Enter the amount of ell claims and benefits accrued (including matured endowments and amounts allowed on surrender) and losses incurred (whether or not ascertained) during the year on insurance, annuity, and supplementary contracts. The term "losses incurred (whether or not ascertained)" refers to a reasonable estimate of the amount of the losses incurred but not reported, as well as losses reported but where the amount cannot be ascertained by the end of the year.
- 14. Increase in reserves.—Enter the excess of the sum of the items described in section 810(c) as of the close of the taxable year (reduced by the policyholders' share of investment yield not included in gain and loss from operations (line 7, col. 2)) over the sum of such items as of the beginning of the taxable year. Enter also one-tenth of any net increase in reserves attributable to the operation of section 810(d).
- 15. Assumption by another person of liabilities under insurance, etc., contracts.—
  Enter the amount of the consideration (other than consideration arising out of reinsurance ceded) in respect of the assumption by another person of liabilities under insurance and annuity contracts (including contracts supplementary thereto).
- 16. Interest wholly tax-exempt.—Enter the amount from line 4, column 3. This amount is the company's share of wholly tax-exempt interest which, like the policyholders' share of such interest (from line 4, col. 2), is not included in gain and loss from operations.
- 17. Investment expenses.—Enter the excess of the total investment expenses over the amount allowed in computing investment yield (Schedule A), and the amount (if any) by which the sum of the deductions allowable (line 14, Schedule A) exceeds the gross investment income (line 8, Schedule A). Attach a schedule showing computations.
- 18. Small business deduction.—Enter 10 percent of the investment yield (Schedule A) but not to exceed \$25,000. Members' of certain affiliated groups are limited to one \$25,000 limitation. (Section 243.)
- 19. Other deductions.—Enter total amount of all other deductions, not included in computing investment yield and not included in lines 21–24 to the extent allowable as deductions in computing taxable income under Subtitle A of the Code except as modified below:
  - (a) Interest.—No deduction is allowed under section 163 for interest in respect of the items described in section 810(c).
  - (b) Bad debts.—No deduction is allowed for an addition to reserves for bad debts under section 166(c), but a deduction for specific bad debts is permitted to the extent that the other provisions of that section are applicable.
  - (c) Contributions.—Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value.

If a contribution carryover is included,

snow the amount and how the carryovar was determined. For limitetion and the application of charitable contribution carryover, sea the regulations.

In applying section 170, the 5 percent limitation on the total deductions under such section shall be as provided in section 809(e)(3). See Section 1.809-6(c) of the regulations.

Do not deduct as a business expense charitable contributions that are unallowable because they exceed the 5 percent limitation.

Companies on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the hoard of directors.

adopted by the board of directors. Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), or 1245(a), or 1250(a) if the property were sold at its fair market value.

(d) Amortizable bond premiums.—No deduction is allowed under section 171 since a deduction for such premiums has already been taken into account in Schedule A.

(e) Net operating loss deduction.— The deduction under section 172 is not allowed since in lieu thereof an "operations loss deduction" is allowed. See line 22.

(f) Dividends received.—No deduction is allowed under sections 243, 244, and 245 in view of the deduction allowed under section 809(d)(8). See line 21.

Submit a schedule showing the nature and amount of items included and group the minor items into one amount. If a deduction is claimed for depreciation, attach a schedule similar to Schedule K. Form 4562, Depreciation, may be used as a supplement to this schedule.

21. Dividends-received deduction.—(a) Dividends received from domestic corporations.—Enter 85 percent of the company's share (line 5(a), col. 3) of the amount received as dividends (except dividends on certain preferred stock of public utilities) from domestic corporations subject to income tax. Members of certain affiliated groups may elect to deduct 100 percent of the qualifying dividends received from other members of the same group if an election under section 1562 is not effective for the taxable year. Include the company's share of the 100-percent deduction on line 21(a). See section 243.

(b) Dividends received on certain preferred stock of public utilities.—Enter 62.462 percent of the company's share (line 5(b), col. 3) of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and which is allowed a deduction for dividends paid under section 247. See section 244.

(c) Dividends received from foreign corporations subject to the 85 percent deduction.— Enter 85 percent of the company's share (line 5(c), col. 3) of dividends received from foreign corporations subject to the 85-percent deduction.

Also enter on this line 100 percent of the company's share of dividends received from wholly owned-foreign subsidiaries that are eligible for the 100-percent deduction provided in section 245(b).

See section 245 for qualifications and limitations on the amount of these deductions.

(d) Section 246(b) limitation.—In applying this 85-percent limitation to the total divi-

dends-received deduction, the gain from operations is computed without regard to the deductions for certain nonparticipating contracts (line 24(c)); accident and health insurance, and group life insurance (line 24(b)); dividends to policyholders (line 24(a)); the operations loss deduction (line 22); and the dividends-received deduction. Since these items have not as yet been deducted, the 85-percent limitation is applicable to the excess, if any, of line 12 over line 20.

For a member of an electing affiliated group, the 85-percent limitation is applicable to the excess, if any, of line 12 over (line 20 plus the deduction for 100 percent of qualifying dividends received from the same group).

Exception.—The 85-percent limitation does not apply to any year for which there is a loss from operations.

See also instructions for line 10, Schedule C.

22. Operations loss deduction.—This deduction allowed under section 809(d)(4) and determined under section 812 is, in substance, the same as the net operating loss deduction provided by section 172.

The "operations loss deduction" is the sum of the operations loss carryovers and carry backs to the taxable year (sec. 812(a)). A loss from operations may be carried back 3 years and carried over 5 years. If the company is a new company for the loss year, the carryover is for 8 years. For the definition of a new company and for the limitations on the 8-year carryover, see section 812(e) and the regulations applicable thereto. The loss from operations must first be carried to the earliest of the taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other taxable years shall be the excess, if any, of the amount of such loss over the sum of the offsets for each of the prior taxable years to which such loss may be carried.

For tax treatment of recoveries of foreign expropriation' losses, see section 1351.

The term "offset" (with respect to any taxable year), means an amount equal to that increase in the operations loss deduction for the taxable year which reduces the life insurance company taxable income (computed without regard to sec. 802(b)(3)) for such year to zero.

The term "loss from operations" means the excess of allowable deductions (computed with the modifications in (a) and (b) below) over the amount on line 12:

- (a) No operations loss deduction is allowed.
- (b) The deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) shall be computed without regard to section 246(h), as modified by section 809 (d)(8)(B).

24.—The amount of the deductions for certain nonparticipating contracts, accident and health insurance and group life insurance, and dividends to policyholders shall not exceed \$250,000 plus the amount, if any, by which (a) the gain from operations for the taxable year, computed without regard to these deductions, exceeds (b) the taxable investment income for the taxable year. The limitation provided in the foregoing sentence shall apply to the amount of the deduction for: first, dividends to policyholders; then, accident and bealth insurance and group life insurance; and finally, certain nonparticipating contracts. See Schedule E–2, Part 1 of the form.

SCHEDULE E-1.—Required Interest (Sec. 809(a)(2))

The term "required interest" for any taxable year means the sum of the products obtained by multiplying (A) each rate of interest required, or assumed by the taxpayer, in calculating the reserves described in section 810(c), by (B) the means of the amount of such reserves computed at such rate at the beginning and end of the taxable year. See General Instruction N.

# SCHEDULE E-2.—Part I—Limitation on Deduction (Line 24, Schedule E) (Sec. 809(f))

Parts II, III, and IV should be completed before making entries in this schedule. Upon the proper completion of this schedule, the limitation provided in section 809(f) and explained in connection with line 24, Schedule E, automatically applies.

# Part II—Dividends to Policyholders (Sec. 809(d)(3))

The term "dividends to policyholders" means dividends and similar distributions made to policyholders in their capacity as such. In general, amounts returned where the amount is not fixed in the contract but depends on the experience of the company or the discretion of the management are to be treated as dividends to policyholders. The term does not include interest paid (as defined in sec. 805(e)), or, for example, so-called excess interest payments made with respect to supplementary contracts not involving life, accident, or health contingencies merely because such interest payments exceed because such interest payments exceed the amounts guaranteed under such contracts.

The deduction shall be an amount equal to the dividends paid to policyholders during the taxable year plus (or minus) any increase (or decrease) in the reserves for policyholder dividends payable during the following taxable year. For this purpose, reserves for policyholder dividends at the end of any taxable year shall include all amounts set aside before the 16th day of the third month of the year following such taxable year for payment of policyholder dividends during the year following such taxable year.

If the amount of the decreasa for the taxable year in the reserves for policyholder dividends exceeds the amount of dividends paid to policyholders during such year, the amount of the excess shall be taken into account as an income item (line 10(b), Schedule E).

# Part III—Certain Accident and Health Insurance and Group Life Insurance (Sec. 809(d)(6))

This deduction is an amount equal to 2 percent of the premiums for the taxable year attributable to accident and health insurance contracts (other than those to which Schedule E-2, Part IV applies) and group life insurance contracts. The term "premiums" means the net amount of the premiums and other consideration taken into account in Schedule E. However, the deduction allowed for the taxable year and all preceding taxable years shall not exceed an amount equal to 50 percent of the premiums for the taxable year attributable to such contracts.

# Part IV—Certain Nonparticipating Contracts (Sec. 809(d)(5))

This deduction is an amount equal to 10 percent of the increase for the taxable year in the reserves for nonparticipating contracts (excluding group contracts) or if greater, an amount equal to 3 percent of the premiums for the taxable year (excluding that portion of the premiums which is allocable to annuity features) attributable to nonparticipating contracts (other than group contracts) which are issued or renewed for periods of 5 years or more. The term "reserves for nonparticipating

contracts" means such part of the life insurance reserves (excluding that portion of the reserves which is allocable to annuity features) as relates to nonparticipating contracts (other than group contracts). The term "premiums" means the net amount of the premiums and other consideration taken into account in Schedule E.

The premiums referred to include only premiums attributable to nonparticipating contracts (other than group contracts) which are issued or renewed for periods of 5 years or more, but do not include that portion of the premiums which is allocable to annuity features. The determination of whether a contract meets the 5-year requirement will be made as of the date it was issued or renewed, whichever is applicable. Thus, a 20-year nonparticipating endowment policy will qualify under section 809(d)(5), even though the individual insured subsequently dies at the end of the second year, since the policy was issued for a period of 5 years or more. However, a 1-year renewable term contract will not qualify, in that, as of the date it was issued (or of any renewal date), it was not for a period of 5 years or more. In like manner, a policy originally issued for a 3-year period and subsequently renewed for an additional 3-year period will not qualify. However, if this policy were renewed for a period of 5 years or more, the policy would qualify under section 809 (d)(5) from the date it was renewed.

# SCHEDULE F.—Shareholders' Surplus Account (Sec. 815(b))

Section 815(b)(1) provides that every stock life insurance company (both domestic and foreign) shall establish and maintain a shareholders' surplus account for its first taxable year beginning after December 31, 1957 The balance remaining in this account as of January I, 1969, shall be increased by the net additions thereto as provided in section 815 (b)(2) (lines 2-8 of the schedule). In determining the amount to be entered on line 3, the amount, if any, by which the net long-term capital gain exceeds the net short-term capital loss shall be reduced by the taxable income (computed without regard to section 802 (b)(3)). For instructions relative to the dividends-received deduction on line 4 when the 100-percent dividends-received deduction is ap plicable, see instructions for line 21, Schedule E. There shall be subtracted from this account any amount which is treated under section 815 as a distribution to shareholders. Any distribution to shareholders shall be treated as made first out of this account, to

# SCHEDULE G.—Policyholders' Surplus Account (Sec. 815(c))

Section 815(c)(1) provides that every stock life insurance company (both domestic and foreign) shall establish and maintain a policyholders' surplus account for its first taxable year beginning after December 31, 1958. The balance remaining in this account as of January 1, 1969, shall be increased by the additions as provided by section 815(c)(2), (line 2 of the schedule), and shall be decreased by the subtractions as provided by section 815(c)(3), (line 4 of the schedule).

Enter on line 4(a) the actual distributions to shareholders in excess of the amount reported on line 9, Schedule F. The amount to be entered on line 4(b) is the tax attributable to the amount (which is treated as a subtraction from this account) which after deducting the tax is the amount reflected on line 4(a). This amount can be determined by applying to the amount on line 4(a), a ratio, the numerator of which is 100 percent and the denominator of which is 100 percent minus 110 percent of the taxpayer's tax rate (the sum of

the normal tax rate plus, if applicable, the surtax rate, excluding the surcharge). See the regulations. The subtractions to be entered on line 4(c) shall be treated as made only after the subtractions have been made on lines 4 (a) and (b).

Section 815(d)(5) provides that if any amount added to the policyholders' surplus account increases or creates a loss from operations and part or all of the loss cannot be used in any other year to reduce the company's taxable income, then such loss shall reduce (as of the time the addition to the policyholders' surplus account was made) the policyholders' surplus account. The reduc-tion from the account shall be made after any addition and before any amounts are subtracted from the account. If the policyholders' surplus account has been adjusted under section 815(d)(5) and the balance as of the end of the preceding year is different than the balance as of the beginning of the current year, attach a schedule setting forth the adjustments to reconcile the preceding balance and current balance.

# SCHEDULE J, COLUMN 8.—Expense Account Allowances

Expense account allowances mean: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses inc. red by or on behalf of an officer.

Column 8 of Schedule J is to be completed for the 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer if the combined amount is less than \$10,000.

The information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, director, chairman of the board, etc.

## Tax Computation Instructions

General.—Section 802(a)(1) provides a normal tax and surtax on the life insurance company taxable income computed at the rates provided in section 11.

- Normal tax.—Section 11 provides a normal tax equal to 22 percent of taxable income.
- Surtax.—Section 11 provides a surtax equal to 26 percent of the amount by which the taxable income exceeds the surtax exemption.
- 3. Surtax exemption.—The surtax exemption is \$25,000 except for certain controlled corporations to which section 1561 applies.

Surtax exemption under section 1561 for component members of a controlled group of corporations.—If a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

- (a) \$25,000 divided by the number of component members on such December 31, or
- (b) If all members consent to an apportionment plan, their portion of \$25,000 as determined in accordance with the plan. The sum of the amounts so apportioned shall not exceed \$25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

The surtax exemption, for a component member which has a short taxable year that does not include a December 31, shall be

\$25,000 divided by the number of component members in the group on the last day of such taxable year.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

- 4. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate \$25,000 surtax exemption without having to divide equally or apportion one \$25,000 surtax exemption among all component members. If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first \$25,000 taxable income.
- 5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit must not be offset against the current year's investment credit. For computation of such credit, see Form 4255.

6. Foreign Corporations.—A foreign corporation carrying on an insurance business within the United States is taxable in the same manner as a domestic insurance company with respect to its income effectively connected with its conduct of any trade or business within the United States. See section 842. Income from sources without the United States which is attributable to United States business shall be treated as effectively connected with the conduct of a trade or business within the United States. For further definition of effectively connected income, see section 864(c).

Any other United States source income received by a foreign corporation not effectively connected with its conduct of a trade or business in the United States is taxed at a 30 percent (or lower treaty) rate. See section 881. If you have any such income, attach a schedule showing: the nature of income, amount of income, rate of tax (30 percent or lower treaty rate), and amount of tax.

Where the surplus of a foreign life insurance company held in the United States is less than a specified minimum, an adjustment is required under section 819. When this minimum surplus adjustment is applicable, a reduction of tax imposed by section 881 is provided in section 819(a)(3). Attach a statement showing the computation of reduction of section 881

tax and enter the net amount of the tax imposed by section 881 on line 13, page 1.

- 7. Overpayment credited to estimated tax.—If the taxpayer elects to have all or part of the overpayment shown by his return applied to his estimated tax for his succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.
- 8. Tax credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle. Include the credit for U.S. tax on such gasoline and lubricating oil on line 17(d), page 1, and attach form 4136.

Also include on line 17(d), any of the tax included on line 13, page 1, which was withheld at the United States source.

- 9. Tax surcharge.—The 10 percent surcharge, which was extended to December 31, 1969, is reflected on line 8(b), page 1.
- In addition, the surcharge must be reflected in: (a) the tax liability deduction on line 8, Schedule F, Shareholders' Surplus Account and (b) the deductions for tax increases on lines 4(b) and 4(d) of Schedule G, Policyholders' Surplus Account.

SCHEDULE D (Form 1120L)
Department of the Treasury Internal Revenue Service

# U.S. Life Insurance Company Sales or Exchanges of Property

1969

a. Kind of property (if necessary, at	tach description	—write	b. Date acc		c. Date sold (mo., day, yr.)	d. Gross	sales price	e. Cost or of	her basis an
1245 or 1250 to indicate t	Type or asset)		(mo., uay,	, yr.)				expense	01 3216
f. Depreciation allowed (or allowed	ole)					i. Ord	inary gain f f-2 or h)		
1. Prior to January 1, 1962 f-2, After Dece	K — — — —	g. Adjusted (e less sum of f	d basis -1 and f-2)	h.	Total gain d less g)		f f=2 or h) OR — — — — structions)	j. Oth (h li	er gein ess i)
Prior to January 1, 1964 After Decemb	per 31, 1963					(300		<u> </u>	
									•••••
2 Total ordinary gain, Enter her	e and on li	 ne 1. Part IV.	and identi	fy as ga	in from Part I			Milliani	milli
3 Total other gain. Enter here a	nd on line 4	, Part II, and	identify a	s gain fr	om Part I .				
PART II-SALE OR EXCHA	NGE OF	PROPERT	Y UNDE	R SEC	TION 1231				
a. Kind of property (if necessary, attach description)		e acquired c. D day, yr.) (mo.,	ate sold d.	Gross sal	es price e. Deprecia	tion ellowed lowable)	f. Cost or other and expense of	basis g. ( f sale (d p	Sein or loss lus e less f
4									
				· • • • • • • • • • • • • • • • • • • •					
5 Total of column g (see instru	ction D) .	<u> </u>				<u> </u>			
PART III—CAPITAL ASSET	S—Short	-Term Cap	ital Cain		Loccoc Ac				ac c
			itai Gaii	is and	LUSSES-AS	ssets He	ld 6 Mon	iths or Le	-33
6			itai Gaii	is and	Losses—As	ssets He	ld 6 Mon	iths or Le	
6			itai Gaii	is and	LOSSES—AS	ssets He	ld 6 Mon	iths or Le	
6			ital Gall	is and	Lusses—As	ssets He	ld 6 Mon	iths or Le	
6			ital Gall	is and	Losses—As	ssets He	ld 6 Mon	iths or Le	
	or loss (To	otal of colum					ld 6 Mon	iths or Le	
7 Net short-term capital gain	Losses-	-Assets He	nn g). Ent	er here	and on line 1	2		, ,	
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted	Losses-	-Assets He	nn g). Ent	er here	and on line 1	2		, ,	
7 Net short-term capital gain	Losses-	-Assets He	nn g). Ent	er here	and on line 1	2		, ,	
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted	Losses-	-Assets He	nn g). Ent	er here	and on line 1	2		, ,	
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted	Losses-	-Assets He	nn g). Ent	er here	and on line 1	2		, ,	
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted	d Losses—d basis on	-Assets He that date, us	nn g). Ente	er here	and on line 1	2		, ,	
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted	d Losses—d basis on	-Assets He that date, us	ed)	er here Than 6 k.	and on line 1	2	pr gains on a	, ,	e F.M.V.
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted 8	d Losses—d basis on	-Assets He that date, us	ed)	er here Than 6 k.	and on line 1.  Months (col	2	pr gains on a	assets whos	e F.M.V.
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted 8	d Losses—d basis on	-Assets He that date, us	ed)	er here Than 6 k.	and on line 1.  Months (col	2	pr gains on a	assets whos	e F.M.V.
7 Net short-term capital gain ong-Term Capital Gains and 2/31/58 exceeded the adjusted 8	d Losses—d basis on	-Assets He that date, us	ed)	er here Than 6 k.	and on line 1.  Months (col	2	pr gains on a	assets whos	e F.M.V.

Page 2							
Summary of Capital Gain	s and	Losses				a. Loss	b. Gain
12 Net short-term capital gain							
13 Net long-term capital gain of					• • • • • •		
14 Net short-term capital gain					rm canital loce (line		
13, column a). Enter here	and on I	ine 6. Sche	dule A Form	n 11201	im capital loss (IIII		
15 Net long-term capital gain					m canital loce (line		
12, column a). Enter here	and on li	ne 7, Sche	dule C, and	on line 8, Sched	ule E, Form 1120L		
Alternative Tax Computati	ion						
16 (a) Taxable investment inco	ome (line	1(a) nage	1 Form 112	01.)		1	1
(b) Less line 15 above .			1,101111112	01)	· · · · · · ·		
17 (a) Gain from operations (I			m 1120L)		• • • • • •		
(b) Less line 15 above .					• • • • • •		
18 The smaller of line 16 or line			n zero .			'	
19 50 percent of the excess, if							
20 Amount subtracted from po				3. page 1. Form	11201)		
21 Total of lines 18, 19, and 20							
22 Surtax exemption (the less		21; \$25,00	00; or amou	nt apportioned u	inder section 1561)		***************************************
23 Line 21 less line 22							
24 25 percent of line 15							
25 22 percent of line 21.							
26 26 percent of line 23							
27 If multiple surtax exemption	is electe	d under sec	tion 1562, e	nter 6 percent of	line 22		***************************************
28 Alternative tax—Add lines						orm 11201 and	
write "Alt" on the line to the	left of th	ie entry	<u> </u>	<u></u>	<u> </u>		
PART IV-PROPERTY OTH	HER TH	IAN CAPI	TAL ASSE	TS (cols. a-g)	. For gains on ass	ets whose FMV	on 12/31/58
exceeded the adjusted basis on reported in column i of Part I-	i that dai	te, use cois	. a-k. Exclu	de any ordinary	gain resulting from	m the sale of inv	estment assets
a. Kind of property (if necessary, attach description)	D.	Date acquired mo., day, yr.)	(mo., day, yr.)	d. Gross sales price	e. Depreciation allowed f. (or allowable)	Cost or other basis and expense of sale	g. Gein or loss (d plus e less f)
1							
				·			
						**	
					······		
				***************************************			
			•••••	•••••			
				•••••			
2 Total of column g (where col	s. h–k are	e not requir	ed)				
h. F.M.V. as of 12/31/58	i. Adj	justed basis as	of 12/31/58	j. Excess of	column h over	k. Gein (excess of colu	mn g over column
	-			Coldini	i i, ii aliy	j, but not less	then zero)
	-		•••••••				<b>د</b>
	-						
	- <b> </b>						
	-						
				-			
		••••					
•							
3 Total of column k							
4 Total net gain or loss (Total	of line	s 2 and <b>3</b> )	. Enter here	and include in	total of line 11,		
Schedule E	· · ·						

## ▲ Detach at perforation before filing ▲

## Instructions

## (References are to the Internal Revenue Code)

- A. General.—Every sale or exchange of property must be reported in detail even though no gain or loss results.
- B. Capital assets.—A capital asset is property held by the corporation (whether or not connected with its trade or business) except: (1) inventoriable assets or property held primarily for sale to customers; (2) depreciable or real property used in the trade or business; (for life insurance companies, this relates only to property used in carrying on an insurance business, e.g., home office building; branch offices; office equipment; etc. Excluded are investment assets that produce interest, rents, dividends or royalties. See section 817 (a)(2)); (3) certain copyrights, literary, musical, or artistic compositions, or similar property; (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; or (5) certain short-term Federal, State, and municipal obligations issued on or after March 1, 1941, on a discount basis.

Thus, the gains or losses from the sale or exchange of depreciable assets attributable to any trade or business (other than an insurance business) carried on by the life insurance company, such as renting various pieces of real estate, or operating a radio station, a housing development, or a farm, will be treated as gains or losses from the sale or exchange of capital assets.

C. Gains from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part I).—(Report any gain from such property held for 6 months or less in Part IV.) In columns f and i, use the 1st heading for section 1245 and the 2nd heading for section 1250.

Except as provided below, section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators and escalators.

Except as provided below, section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) certain tax-free transactions; (c) like kind exchanges, involuntary conversions; and (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders.

Column f of Part I.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f–1, depreciation prior to July 1, 1963, and in column f–2, depreciation after June 30, 1963.

Column i of Part I, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of column h or column f—2.

If held for more than 1 year, enter the result of multiplying the smaller of

- (1) column h, or
- (2) column f-2 less the amount of depreciation computed for the same period using the straight-line method,

by the percentage obtained by subtracting from 100 percent, one percentage point for each full month the property was held in excess of 20 months.

Where substantial improvements have been made within the preceding  $10\ \text{years}$ , see section 1250(f).

For provisions relating to recapture of exploration expenditures on the sale or other disposition of mining property, see section 617.

Investment assets.—Gains or losses from the sale or exchange of investment assets are treated as gains or losses from the sale or exchange of capital assets. See instruction B. All sales of investment assets subject to sections 1245 or 1250 should be reported in Part I regardless of the length of time held. If held 6 months or less, the other gain reported in column j of Part I should be entered on line 6, Part III, and identified as gain from Part I. If held more than 6 months, the other gain reported in column j of Part I should be entered on line 8, Part III, and identified as gain from Part I. Any amount included in column i of Part I as ordinary income from the sale of investment assets should be included in line 7, Schedule A.

Gain on sale by a controlled corporation.—A gain on the sale of depreciable property between an individual and his controlled corporation is treated as ordinary income. Capital gain provisions do not apply. (See section 1239.)

For this purpose, a corporation is controlled if the individual, his spouse, and his minor children and minor grandchildren own more than 80% in value of the outstanding stock.

D. Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business.—Section 1231 provides in part that where the gains from the sale or exchange of property used in the trade or business and held more than 6 months exceed the losses, each gain and loss is treated as though it was from the sale or exchange of a long-term capital asset. Where the losses exceed the gains, then each gain or loss is considered as not being from the sale or exchange of a capital asset, with the result that ordinary gain or loss is realized.

Section 817(a) provides that in applying section 1231(a), the term "property used in the trade or business" shall be treated as including only (1) property used in carrying on an insurance business, which is subject to depreciation provided in section 167 and held for more than 6 months (including real property but excluding (a) inventoriable property or property held primarily for sale to customers and (b) certain copyrights; literary, musical or artistic compositions; or similar property); and (2) timber, coal, and domestic iron ore to which section 631 applies. See instruction B.

The total shown on line 5, page 1, determines whether the items reflected therein represent a long-term capital gain or an ordinary loss. In either case, after the initial determination, the items must be segregated into (1) assets held on December 31, 1958, where the F.M.V. exceeded the adjusted basis on that date, and (2) other. Enter the totals into the appropriate schedules of Part III or Part IV.

- E. Basis.—The "basis" for certain property is not subject to the same rule for reporting gains as for losses.
- (a) Gain on property held on December 31, 1958.—Section 817(b)(1), in effect, limits the amount of gain that is to be recognized on the sale or other disposition of certain property held by the company on December 31, 1958. This is accomplished by treating the gain on the sale or other disposition of such property as an amount (but not less than zero) equal to the amount by which the gain (determined without regard to 817(b)(1)) exceeds the difference between the fair market value on December 31, 1958, and the adjusted basis (as provided in sec. 1016(a)) for determining gain as of such date. This limitation on the amount of gain recognized applies only if (1) the property was held by a life insurance company on December 31, 1958; (2) the fair market value of the property on December 31, 1958, is greater than the adjusted basis for determining gain as of that date; and (3) the taxpayer has been a life insurance company at all times on and after December 31, 1958, until the date of sale or other disposition of the property.

(b) Certain substituted property acquired after December 31, 1958.—See subparagraphs A–E of section 817(b)(2) which provide certain rules for such property.

Section 817(b)(3) provides that the term "property" (for purposes of (a) and (b), above) does not include insurance and annuity contracts (and contracts supplementary thereto) and property described in paragraph (1) of section 1221 (relating to stock in trade or inventory-type property).

- (c) Property held on December 31, 1958, and certain substituted property acquired after December 31, 1958.—In determining loss for such property (described in (a) and (b), above) the basis is cost, adjusted as provided by section 1016.
- (d) Other property acquired after December 31, 1958.—Where property, other than property described in (b) above, was purchased after December 31, 1958, the basis is cost, adjusted as provided in section 1016. Where property was acquired by bequest, gift, involuntary conversion, or wasn sale of stock, see sections 1014, 1015, 1033, and 1091, respectively.
- F. Losses.—Capital losses are allowed only to the extent of capital gains. A net capital loss, however, may be carried forward as a short-term capital loss for 5 years (10 years to the extent the loss is attributable to a foreign expropriation loss) or until exhausted, whichever comes first.

Worthless securities.—Except for banks, if securities which are capital assets become wholly worthless during the taxable year, the loss is to be treated as a capital loss as of the last day of the taxable year.

Losses not allowable.—No loss is allowed for wash sales of stock or securities. (See section 1091.) No loss is allowed (distributions in liquidation excepted) on transactions between related persons. (See section 267.)

- G. Gain on transactions occurring prior to January 1, 1959.—Section 817(d) provides that the gain described in such section shall be excluded.
- H. Emergency facilities.—If emergency facilities are sold or exchanged, see section 1238.
- I. Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount the corporation has been notified constitutes its share of the undistributed capital gains of a regulated investment company.
- J. Short sales of capital assets.—See section 1233 for rules relating to certain short sales of stock or other securities and transactions in commodity futures.

## Specific Instructions for Parts II Through IV

Column a.—Enter full description of each item of property sold or exchanged and include the following facts: (a) for real estate: location and description of land, description of improvements and details explaining depreciation; (b) for bonds or other evidences of indebtedness: name of issuing corporation, description of the particular issue, denomination, and amount; and (c) for stocks: name of issuing corporation, class of stock, number of shares, and capital changes affecting basis.

Column e.—Enter the amount of depreciation, obsolescence, amortization, and depletion in respect of the property. This amount shall be the sum of the following:

(a) The amount of depreciation, obsolescence, amortization, and depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition. For any period after December 31, 1951, the amount of depreciation, etc., allowed (and which is in excess of the amount allowable) shall be disregarded to the extent that such excess does not result in a reduction for any taxable year of the taxpayer's income tax; and

- (b) The amount of depreciation, obsolescence, amortization, and depletion actually sustained:
- (1) Prior to March 1, 1913, if the property was acquired before that date; or
- (2) Since February 28, 1913, and before January 1, 1958, with respect to property to which section 1016(a)(2) was inapplicable during such period.

Column f.—If the amount shown as the basis is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property. Also enter subsequent improvements that restored the property or prolonged its useful life. Do not include ordinary repairs, interest, or taxes in column f or elsewhere in computing gain or loss. Also, see General Instruction E.

Column g.—Except where section 817 is applicable, the gain or loss is the result of column d plus column e, less column f. Where section 817 is applicable, complete columns a through f and attach a schedule showing the method of computing the gain reported in column g. See General Instruction E.

Columns h-k.—These columns are to be used only in the event of gains on disposition of property and the fair market value of such property held on December 31, 1958, exceeded the adjusted basis for determining gain as of such date.

Line 4.—Enter each section 1231 item not carried over from line 3.

Line 5.—Enter the net gain or loss of the section 1231 items described in Part II. See instruction D.

Line 6.-Enter each short-term capital gain (loss).

Line 7.—Enter your net short-term capital gain or loss. The term "net short-term capital gain" ("loss") means the excess of the total of all of the short-term capital gains over the total of the short-term capital losses (the excess of the total of the short-term capital losses over the total of all of the short-term capital losses over the total of all of the short-term capital gains). This total should also be entered on line 12.

Line 8.—(A) Cols. a–g: Enter the total of applicable items from Part II and other long-term capital gains and losses (excluding the gains from those assets whose F.M.V. on 12/31/58 exceeded the adjusted basis on that date).

(B) Cols. a–k: Enter only the long-term capital gains of those assets whose F.M.V. on 12/31/58 exceeded the adjusted basis on that date.

Line 9.—Enter the total of the long-term capital gains (losses) described in line 8 (cols. a-g).

Line 10.—Enter the total of the gains that are shown in column k.

Line 11.—Enter your net long-term capital gain or loss. The term "net long-term gain" ("loss") means the excess of the total of all of the long-term capital gains over the total of the long-term capital losses (the excess of the total of the long-term capital losses over the total of all of the long-term capital gains). This total should also be entered on line 13.

Alternative tax.—If the net long-term capital gain exceeds the net short-term capital loss, then, in lieu of the normal tax and surtax imposed upon taxable income, there is imposed an alternative tax (if such tax is less than the normal tax and surtax). The alternative tax is the sum of (1) a partial tax, computed at the normal tax and surtax rates on the taxable income determined by reducing the taxable investment income, and the gain from operations, by the amount of the excess of the net long-term capital gain over the net short-term capital loss, and (2) 25 percent of such excess.

Controlled corporations.—Controlled corporations: see Tax Computation Instructions of Form 1120L.

Oppartment of the Treasury Internal Revenue Service

# U.S. Mutual Insurance Company Income Tax Return (For Mutual Companies Other Than Life and Certaio Marine Insurance Companies and Other Than Fire or Flood Insurance Companies Which Operate on a Basis of Perpetual Policies or Premium Deposits) PLEASE TYPE OR PRINT

FOR CALENDAR YEAR

ame	A Employer identification number
umber and straet	B Date incorporated
ity or town, Stata, and ZIP code	C Place incorporated
Did you submit a copy of the annual statement for the pre- H Did you claim a deduction fo	
ceding year as required by General Instruction I? Yes \( \Bar\) No \( \Bar\) (1) Entertainment facility (bo	
If "Yes," state Internal Revenue office in which filed.	Yes No
	except employees on business)?  Yes \( \subseteq \text{No } \subseteq \)
Does a copy of the annual statement accompany this return?  Yes D. No D. If not explain why the statement is not attached. (3) Employees' families at co	
Yes No If not, explain why the statement is not attached. (3) Employees' families at co	Yes No
	ions not reported on Form W-2?
rectly 50 percent or more of the voting stock of a domestic corpora-	Yes 🗍 No 🗍
tion? Yes \( \text{No} \( \text{No} \) (For rules of attribution, see section 267(c).)	
If the answer is "Yes," attach a schedule showing: (a) name, address,	ms 1096 and 1099 or 1087 for the cal-
and employer identification number; and (b) percentage owned. endar year 1969?	Yes 🗆 No 🗀
Were you a U.S. shareholder of any controlled foreign corporation?	filed?
Yes No (see sections 951 and 957.) If "Yes," attach Form J Are you required to prorate yo	our surtax exemption under section 1561
3646 for each such corporation. because of an election under	section 243(b)? Yes 🗌 No 🗌
1 Taxable investment income (loss) (Schedule A) 2 Statutory underwriting income (loss) (Schedule B) 3 Amounts subtracted from the Protection Against Loss Account (Schedule C)	
3 Amounts subtracted from the Protection Against Loss Account (Schedule C)	
4 Total (lines 1 through 3)	
5 Less: unused loss deduction (attach schedule)	
6 Mutual insurance company taxable income	
7 Normal tax: the lesser of (a) or (b)—(a) 22 percent of line 6	,
(b) 44 percent of (line 6 less \$6,000)	
7 Normal tax: the lesser of (a) or (b)—(a) 22 percent of line 6	, to be
included by reciprocal—see instructions]	
9 Total (line 7 plus line 8)	
To Alternative tax for certain small companies (occorded by the first transfer of the fi	
11 Income tax: (a) Line 9, 10, or line 24 of separate Sch. D, Form 1120, whichever applies	
(b) Surcharge—enter 10% of line 11(a)	
13 Balance (line 11 less line 12)	
14 Investment credit (attach Form 3468)	
15 Balance of tax (line 13 less line 14)	
16 Foreign Corporations—tax on income not connected with U.S. business (see instructions)	
17 Total (add lines 15 and 16)	
18 Tax from recomputing prior year investment credit (attach Form 4255)	
19 Total income tax (line 17 plus line 18)	• • • •
20 Credits: (a) Tax deposited—Form 7004 application for extension to file (attach copy)	
(b) 1969 estimated tax payments (include 1968 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1969 estimated tax applied for on Form 4466)	
(c) From regulated investment companies (attach Form 2439)	
(d) By reciprocal for tax paid by attorney in fact under section B26(e)	
(e) Other tax credits (see instructions)	
21 TAX DUE (line 19 less line 20). See Instr. G for Tax Deposit System	
22 OVERPAYMENT (line 20 less line 19)	Refunded >
Under panalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has an	to the best of my knowledge and belief it is true,
CORPORATE Date Signature of officer	Title
SEAL  Date Individual or firm signature of preparer	Address

For	m 1120M (1969)			Page 2
	Schedule A.—COMPUTATION OF TAXABL	E INVESTMENT I	NCOME—Section 8	22
		1. Interest received	2. Amortization of premium	3. Total (Column 1 less column 2)
ш	1 Interest on: (a) Wholly exempt obligations (attach schedule)			-
MO	(b) U.S. obligations			
NG	(c) Loans, notes, mortgages, bank deposits, bonds, debentures, etc.			
þ	Totals			
ME	2 Dividends (Schedule E-I)			
EST	3 Gross rents (attach schedule)			
₹	4 Gross royalties (attach schedule)			
GROSS INVESTMENT INCOME	5 Gross income from trade or business other than insurance business	s		
SR.	6 Leases, etc			
٠	7 Total (lines 1 through 6)			
	8 Net gain from sale or exchange of capital assets from separate \$ 9 Grcss investment income (total of lines 7 and 8)			
_		<u> </u>		
	10 Interest wholly exempt from tax (line 1 (a), column 3)			
	11 Investment expenses (attach schedule)			
	12 Taxes			
S	13 Real estate expenses		• • • • • • •	
DEDUCTIONS	15 Depletion (attach schedule)		• • • • • • •	
CT	16 Trade or business deductions as provided in Section 822(c)(8) (att	ach schedule)		
EDI	17 Interest paid or accrued			
۵	18 Other capital losses (from Schedule A-3)			
	19 Total deductions on lines 10 through 18			
	20 Line 9 less line 19			
	21 Less: dividends-received deduction (Schedule E-II, line 6—see in	nstructions for 85%	limitation)	
	22 Taxable investment income (loss)			
	Schedule A-1.—INVESTED	ASSETS BOOK VA	ALUFS	
(Sci	nedule need not be filled in if no deduction is claimed for an	y general expense	s that are allocated	to investment income.)
			s that are allocated  1. Beginning of taxable year	2. End of taxable year
1	Real estate		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1 2	Real estate		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1 2 3	Real estate		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3 ( 4	Real estate		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   (4   5	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1 2 3 6 4 5 6 5 6 5	Real estate		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1 2 3 6 4 5 1 6 5 7 6	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Gonds of domestic corporations  Stocks of domestic corporations		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   8   6	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Gonds of domestic corporations  Stocks of domestic corporations  Government obligations, etc. (attach schedule)		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   7   6   5   7   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6   9   6	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Government obligations, etc. (attach schedule)		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   (4   4   5   1   6   5   7   (7   8   6   9   (7   1   1   1   1   1   1   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   8   6   9   6   10   11   11   11   11   11   11	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Government obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   1   6   5   7   6   8   6   9   6   10   11   12   1   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   11   13   6   13   13	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Covernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Cother interest-bearing assets (attach schedule)  Totals of lines 1 through 9  Total of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12		s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   8   6   9   6   10   11   11   11   11   11   11	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  ncome base (line 9, Schedule A, less the sum of lines 12 through 18,	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   8   6   9   6   10   11   12   13   14   1   15   3   14   15   3   15   3   16   17   18   18   18   18   18   18   18	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Totals of lines 1 through 9  Total of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  ncome base (line 9, Schedule A, less the sum of lines 12 through 18, 134 percent of line 12.	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   5   7   6   6   10   11   11   12   11   13   6   14   1   15   3   16   16   16   16   16   16   16	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bonk deposits bearing interest  Other interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  neome base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12.	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   (4   1   1   1   1   1   1   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Totals of lines 1 through 9  Total of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  ncome base (line 9, Schedule A, less the sum of lines 12 through 18, 134 percent of line 12.	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   (4   1   1   1   1   1   1   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Gonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Cotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  Concertourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 18, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3 (	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  ncome base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12  Excess (if any) of line 14 over line 15  One-fourth of line 16  Limit on deduction for investment expenses (line 13 plus line 17)  Schedule A-2.—ALTERNATIVE TAX FOR CERT	Schedule A)	s that are allocated  1. Beginning of taxable year	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   5   7   6   6   10   11   11   12   11   13   6   14   1   15   3   16   16   17   18   1   18   1   1   18   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bonk deposits bearing interest  Cother interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  Cone-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 134/4 percent of line 12  Excess (if any) of line 14 over line 15  Cone-fourth of line 16  Limit on deduction for investment expenses (line 13 plus line 17)  Schedule A—2.—ALTERNATIVE TAX FOR CERT  Excess (ine lasser of (a) or (b)	Schedule A).  TAIN SMALL COM  (a) Amount from lir  (b) Premiums (see	PANIES—Section 8: instructions)	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   5   7   6   6   10   11   11   12   11   13   6   14   1   15   3   16   16   17   18   1   18   1   1   18   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Bonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bonk deposits bearing interest  Cother interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  Cone-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 134/4 percent of line 12  Excess (if any) of line 14 over line 15  Cone-fourth of line 16  Limit on deduction for investment expenses (line 13 plus line 17)  Schedule A—2.—ALTERNATIVE TAX FOR CERT  Excess (ine lasser of (a) or (b)	Schedule A).  Schedule A).  TAIN SMALL COM  (a) Amount from lir  (b) Premiums (see (c) Total of (a) plus	PANIES—Section 8: instructions) (b) (if \$150,000 or	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   5   7   6   6   10   11   11   12   11   13   6   14   1   15   3   16   16   17   18   1   18   1   1   18   1   1   1	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12.  Excess (if any) of line 14 over line 15  Income-fourth of line 16  Incimit on deduction for investment expenses (line 13 plus line 17)  Schedule A-2.—ALTERNATIVE TAX FOR CERT  Exable investment income (Schedule A)  Formal tax: the lesser of (a) or (b)	Schedule A).  TAIN SMALL COM  (a) Amount from lir (b) Premiums (see (c) Total of (a) plus less, enter zero.	PANIES—Section 8: instructions)	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   7   6   6   7   7   7   7	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Total of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12  Excess (if any) of line 14 over line 15  Cone-fourth of line 16  Cimit on deduction for investment expenses (line 13 plus line 17)  Schedule A-2.—ALTERNATIVE TAX FOR CER  Exable investment income (Schedule A)  Ormal tax: the lesser of (a) or (b)  (a) 22 percent of line 1  (b) 44 percent of (line 1 less \$3,000)	Schedule A).  Schedule A).  TAIN SMALL COM  (a) Amount from lif  (b) Premiums (see  (c) Total of (a) plus  less, enter zero.  enter \$250,000)	PANIES—Section 8:  1. Beginning of taxable year  PANIES—Section 8:  1. Beginning of taxable year  PANIES—Section 8:  1. Schedule A  1. instructions)  1. (b) (if \$150,000 or lf \$250,000 or more,	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   7   6   6   7   7   6   7   7	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Bank deposits bearing interest  Other interest-bearing assets (attach schedule)  Fotals of lines 1 through 9  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12  Excess (if any) of line 14 over line 15  Incomercond for investment expenses (line 13 plus line 17)  Schedule A-2.—ALTERNATIVE TAX FOR CERTAL INCOMERCE (Schedule A)  Ormal tax: the lesser of (a) or (b)  (a) 22 percent of (line 1 less \$3,000)  Intax: 26 percent of (line 1 minus the	Schedule A)	PANIES—Section 8:  1. Seginning of taxable year  PANIES—Section 8:  1. Schedule A	2. End of taxable year
1   2   3   6   5   6   5   7   6   6   5   7   6   6   10   11   11   11   11   11	Real estate  Mortgage loans  Collateral loans  Policy loans, including premium notes  Sonds of domestic corporations  Stocks of domestic corporations  Sovernment obligations, etc. (attach schedule)  Cother interest-bearing interest  Other interest-bearing assets (attach schedule)  Fotal of columns 1 and 2, line 10  Mean of the invested assets for the taxable year (one-half of line 11)  One-fourth of 1 percent of line 12  Income base (line 9, Schedule A, less the sum of lines 12 through 18, 13/4 percent of line 12  Excess (if any) of line 14 over line 15  One-fourth of line 16  Limit on deduction for investment expenses (line 13 plus line 17)  Schedule A-2.—ALTERNATIVE TAX FOR CERT  Exable investment income (Schedule A)  Ormal tax: the lesser of (a) or (b)  (a) 22 percent of (line 1 less \$3,000)  Intax: 26 percent of (line 1 minus the seer of \$25,000 or amount apportioned lider section 1561)  ———————————————————————————————————	Schedule A)	PANIES—Section 8:  7. Schedule A  instructions)  (b) (if \$150,000 or more,	2. End of taxable year

F	- 1120M (1050)	Page 3
_	n 1120M (1969)  edule A-3.—OTHER CAPITAL LOSSES (See instructions) (Capital assets sold or exchanged to me	
loss	es and to provide for the payment of dividends and similar distributions to policyholders)	see donomal madrance
1 1	Dividends and similar distributions paid to policyholders	.
	Expenses paid	
	Total of lines 1 through 3	
	Interest received (line 1, col. 3, Sch. A, adjusted to cash method if on accrual method)	
	Dividends received (Schedule E-1, adjusted to cash method if on accrual method)	
7 1	ines 3 through 6 of Schedule A (adjusted to cash method if on accrual method)	
1 8	Net premiums received (adjusted to cash method if on accrual method)	
9	Excess (if any) of line 4 over the sum of lines 5, 6, 7, and 8	• !
	1. Description of capital asset 2. Date acquired 3. Gross sales price 4. Cost or other basis 5. Expense of sale 6. Depreciation (or allowable)	10) COL. 2 1622 (HE 2011)
	Uasis (Granden	of cols. 3 and 6)
10	Total ////////////////////////////////////	
	Schedule B.—STATUTORY UNDERWRITING INCOME OR LOSS—Section 823	
1	Gross income (Schedule B–1, line 6)	
	Less: Gross investment income (Schedule A, line 9)	
	Deductions (Schedule B-1, line 26)	
	Less the sum of: (a) Schedule A, line 19	
_	(b) Schedule A, line 21	
5	Line 2 less line 4	
	Special deduction (Schedule 8–2) (not to exceed line 5)	
	Protection against loss deduction (Schedule B-3)	
	Statutory underwriting income (line 7 less line 8)	
	Schedule B-1.—INCOME AND DEDUCTIONS	
	1 Investment income—Section 832(b)(2): (a) Interest	
414	(b) Dividends (Schedule E-I)	
ME	(c) Rents (attach schedule)	
INCOME	2 Premiums earned—Section 832(b)(4)	
	3 Gain from sale or other disposition of property—Section 832(b)(1)(8) (from separate Sch. D, Form 1120).	
GROSS	4 Other income—Section 832(b)(1)(C) (attach schedule)	
5	5 Decrease in subscriber accounts—Section 823(b)(2)(8)	
	6 Gross income (total lines 1 through 5)	
	7 Salaries and wages—Section 832(c)(1)	
	8 Rents—Section 832(c)(1)	
	11 Losses incurred on insurance contracts—Section 832(c)(4)	
	13 Other capital losses—Section 832(c)(5) (Schedule A-3)	
	14 Worthless agency balances and bills receivable—Section 832(c)(6)	
	15 Interest (excluded under Section 103)—Section 832(c)(7)	
2		
2	16 Depreciation—Section 832(c)(8) (line 2, Schedule F)	
ລຸ	17 Depletion—Section 832(c)(8) (attach schedule)	
DEDUCTIONS	18 Contributions—Section 832(c)(9) (not over 5% of line 24 adjusted per instructions—attach schedule)	
	19 Dividends paid or declared to policyholders—Section 832(c)(11)	
	20 Increase in subscriber accounts—Section 823(b)(2)(A)	
	21 (a) Pension, profit-sharing, stock bonus, annuity plans—Section 832(c)(10) (attach Form(s) 2950)	
	(b) Other employee benefit plans—Section 832(c)(10) (see instructions)	
	22 Other deductions—Section 832(c)(10) (attach schedule)	
	23 Total deductions on lines 7 through 22	
	24 Line 6 less line 23	
	25 Dividends-received deduction—Section 832(c)(12) (Schedule E-II, line 6—see instr. for 85% limitation).	
	26 Total deductions (line 23 plus line 25)	

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	Schedule	B-2.—SPECIAL	DEDUCTION—Sec	tion 823(c)		
Amount from line 7, Schedule A .						
					· · ·	
3 Total (line 1 and line 2)						
If line 3 is not more than \$500,00 enter 1 percent of the difference b						
Schedul	e B-3.—PR	OTECTION AGAIN	ST LOSS DEDUCT	TION—Section	824(a)	
Losses incurred (line 11, Schedule	B-1)					
2 1 percent of line 1						
3 25 percent of underwriting gain on	line 7, Schedu	le 8	;			
Concentrated risks: (a) Amount	of line 2, Scl	hedule B-1				
either in	any one State	itable to insuring agai e or within 200 miles yer, from windstoim,	of any fixed point			
		ards				
(c) Divide (	b) by (a) .				40%	
(d) Less				_		
` '		which exceeds 40 per	cent L			
		ultiplied by (e)				
Total (lines 2 through 4)		C.—PROTECTION			• • •	
		(a) 1% of losses incu	1 (b) 2500 at up da	emeitica I	ncentrated risks	(d) Total
1 Salance at the beginning of the	ear					
2 Additions (Schedule B-3)						
3 Total (lines 1 and 2)						
UBTRACTIONS:					-	
4 Section 824(d)(1)(A)						
5 Section 824(d)(1)(8) 6 Section 824(d)(1)(C)						
7 Section 824(d)(1)(D)						
B Section 824(d)(1)(E)						
9 Total (lines 4 through 8)						
O Balance at end of year (line 3 less						
	Sch	nedule E.—DIVIDE	NDS (See instruc	tions)		
PART I.—II	NCOME			PART II.—	DEDUCTIONS	
Certain domestic corporations			1 85 percent of lin	e 1, Part I		
Certain public utility corporations .			2 62.462 percent of	f line 2, Part I .		
Certain foreign corporations			3 85 percent of line	e <b>3</b> , Part I		
Certain affiliated groups			4 Total (see inst. fo	r 85% limitation	)	
Other corporations (attach schedule	•) · ·		5 100 percent of I			····
Total			6 Total (line 4 plus			
axpayers using Revenue Procedures		dule F.—DEPRECI			or bacic of acc	ate held at the end of
ne year in column 3, and enter the a	accumulated d	epreciation at the en	d of the year in colun	nn 4.	lei Dasis Oi ass	ets here at the end of
Group and guideline class or description of property	2. Date acquire	d 3, Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
Total to be entered on line 14, Sche	edule A, page :	2			-	
? Total—enter on line 16, Schedule			OF OFFICERS (2)	an implementation		
	cnedule G	1	OF OFFICERS (S	1 4. Time 1	5. Amount of	6. Expense account
1. Name of officer		2. Social security num	ber 3. Title	devoted to business	compensation	allowances
		-				
						-
Total compensation of officer	s	1				



# 1969 Department of the Treasury Internal Revenue Service

# Instructions for Form 1120 M

# U.S. Mutual Insurance Company Income Tax Return

## Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

## **General Instructions**

(References are to the Internal Revenue Code.)

A. Companies required to file a return.-Every domestic mutual insurance company (other than a life insurance company subject to the tax imposed by section 802 and other than a fire, flood, or marine insurance company sub ject to the tax imposed by section 831) and every foreign corporation carrying on an insurance business within the United States (if with respect to its United States business it would qualify as a mutual insurance company subject to taxation under section 821) shall file a return on this form.

Exceptions.—(a) Certain mutual insurance companies exempt under section 501(c)(15).

(b) A mutual insurance company subject to taxation under section 821 which disposes of its insurance business and reserves or otherwise ceases to be entitled to be taxed under section 821, but continues its corporate existence for the purpose of winding up and liquidating its affairs. See Form 1120.

B. Information returns and other forms which may be required in addition to Form

1120M include the following.—
1. Forms W-2 and W-3.—Statement of wages, other compensation, and tax withheld;

and reconciliation of tax withheld;
2. Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation;
3. Forms 1096 and 1099,—Information

returns concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees;

4. Form 1118.-Computation of foreign tax

5. Forms 2952 and 3646.—Returns relating to controlled foreign corporations;

6. Form 3468.—Computation of investment credit;
7. Form 4136.—Computation of credit for

Federal tax on nonhighway gasoline and lubricating oil; and

8. Form 4255.—Tax from recomputing a prior year investment credit.

C. Period covered .- The return shall be for the calendar year. (Section 843.) If the company ceases to exist and this is the last return the taxpayer is required to file, write "FINAL RETURN" at the top of the form.

D. Accounting methods.—Taxable income

shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. See section 446. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.-The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

E. Where to file .-

If the corporation's princi-pal business, office, or agency is located in

Use this address

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee Indiana, Kentucky. Michigan, Ohio, West Virginia

Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington

Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Center
4800 Buford Highway
Chamblee, Georgie 30006 Cincinnati, Ohio 45298

Internal Revenue Service Center 36St S. Interregional Highway Austin, Texas 78740

Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405

ogoen, Utah 84405

If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170

If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Foreign corporations carrying on an insurance business within the United States must file their return with Internal Revenue ervice Center, 11601 Roosevelt Boulevard,

Philadelphia, Pa. 19155.

F. When to file.—The return must be filed on or before March 15, 19/0. Request for automatic extension of 3 months for the filing of the return must be made on Form 7004. (Sec. 6081(b).)

G. Deposit of tax.-The balance of tax due must be deposited in full when the return is filed or in two installments: 50 percent on or before the 15th day of the 3d month and 50 percent on or before the 15th day of the 6th month following the close of the taxable year.

All insurance companies must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service.

Timeliness of deposits will be determined by the date the deposit was received by the

commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed

A supply of Forms 503 will be mailed to insurance companies. Companies needing Forms 503 may obtain them by making application to the Service Center Director (or District Director). The application should include the company's name, identification number, address, and the taxable year to which the deposits' relate

A corporation subject to income tax under subchapter L of chapter 1 (relating to insurance companies) must make estimated tax payments it its income tax liability, after credits and an estimated tax exemption, can be expected to be \$40 or more. For 1970, the total estimated tax exemption is the sum of a temporary exemption of \$5500 and a transitional exemption. The transitional exemption is 40% of the difference between the corporation's exected tax liability (but not more than \$100,-000) and the \$5500 temporary exemption.

In the case of a member of a controlled group which must share one \$25,000 surtax exemption among all members, the temporary exemption is limited to 22% of the corporation's surtax exemption.

Lines 15 through 21 of Form 1120-W (Worksheet) may be used by insurance com-panies to compute their estimated tax install-ment payments. Foreign corporations must include as part of their tax liability on line 15 any tax imposed by section 881.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your return-

If you overpay your estimated tax, you may apply on Form 4466 for a "quick refund" on or before March 15, 1970, but before you file your return. The overpayment must be (1) at least 10% of your expected income tax liability AND (2) \$500 or more.

H. Stock ownership in foreign corporations.-If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to tile Forms 2952 and 3646.

I. Annual statement.—A copy of the annual statement for mutual insurance companies adopted by the National Association of Insurance Commissioners for the year 1969, as filed with the Insurance Department of the State or District of Columbia, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks) must accompany the return (see Section 1.6012-2(c) of the regulations). Similar copies for the preceding year must also be turnished, if not already filed for such year. Where companies use miniature statements, such statements may be filed in lieu of the larger statements.

J. Signature.-The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as the tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

K. Attachments.—Attachments used in the preparation of your return if the lines on the form schedules are not sufficient. The attachment must contain all required information; must follow the format of the official schedules; and must be attached to the return in the same sequence as the schedules appear on the official forms.

Enter your name and identifying number on all attachments.

## Specific Instructions

(Numbered to correspond with the line numbers on the return.) For page 1 of return

Unused loss deduction.—The amount—of the deduction is the total of the unused loss carryovers and carrybacks to the taxable year.

Unused Loss.—The term "unused loss" for any taxable year means the emount by which—

(1) the sum of the statutory underwriting loss and the investment loss, exceeds

(2) the sum of-

(a) the taxable investment income, (b) the statutory underwriting income, and

(c) the amounts required by section 824(d) to be subtracted from the protection against loss account.

The unused loss for any loss year shall be (1) an unused loss carryback to each of the 3 taxable years preceding the loss year, and (2) an unused loss carryover to each of the 5 taxable years following the loss year. The entire amount of unused loss for any loss year shall be carried to the earliest of the taxable years to which such loss may be carried. The portion of such loss which shall be carried to each of the other taxable years shall be the excess (if any) of the amount of such loss over the sum of the offsets (as defined in section 825(f)) for each of the prior taxable years to which such loss may be carried.

Limitations.—An unused loss shall not be

(1) to or from any taxable year beginning before January 1, 1963, (2) to or from any taxable year for which

(2) to or from any taxable year for which the insurance company is not subject to the tax imposed by section 821(a), nor

(3) to any taxable year if, between the loss year and such taxable year, there is an intervening taxable year for which the insurance company was not subject to the tax imposed by section 821(a).

8. For election and attachment required of a reciprocal to be subject to the limitation in section 826(b), see section 826(a) and the regulations thereunder.

Amount to be included by reciprocal,—If the mutual insurance company taxable income before giving effect to the election under section 826(a) is not less than \$25,000, then make no entry.

If the taxable income before giving effect to the election is not more than \$25,000, then:

(1) Where taxable income after the election is \$25,000 or less, the excess of such taxable income over taxable income before giving effect to the election must be entered as the amount required on line 8.

(2) Where taxable income after the election is over \$25,000, the excess of \$25,000 over taxable income before the election must be entered as the amount required on line 8.

Where the amount subtracted from the protection against loss account was added because of the election under section 826(a), then to the extent such amount increases mutual insurance company taxable income for the taxeble year, such amount Is not entitled to the \$25,000 surtax exemption. See Section 1.826–2(b), Income Tax Regulations.

Where the surtax exemption is prorated under section 1561 because of an election under section 243(b), such prorated amount shall be used in place of the \$25,000 referred to in the preceding paragraphs and line 8, page 1.

10. See instruction for Schedule A-2.

16. Foreign Corporations.—A foreign corporation carrying on an insurance business within the United States is taxable in the same

manner as a domestic insurance company with respect to its income effectively connected with its conduct of any trade or business carried on within the United States. See section 842.

Any other United States source income received by a foreign corporation not effectively connected with its conduct of a trade or business in the United States is taxed at a 30 percent (or lower treaty) rate. See section 881. If you have any such income, attach a schedule showing: the nature of income, amount of income, rate of tax (30 percent or lower treaty rate), and amount of tax. Enter the amount of tax imposed by section 881 on line 16, page 1.

18. Tax from recomputing prior year investment credit.—If property is disposed of prior to the life years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.) Form 4255 may be used to compute the tax. The tax from recomputing a prior year investment credit must not be offset against the current year's investment credit.

year's investment credit.

20(d). Credit by reciprocal for tax paid by attorney-in-fact—see section 826(e) and the regulations thereunder.

20(e). Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than a fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle. Include the credit for U.S. tax on such gasoline and lubricating oil on line 20(e) and attach Form 4136.

Also include on line 20(e) any of the tax included on line 16, page 1, which was withheld at the United States source.

# SCHEDULE A—Computation of Taxable Investment Income

1. Interest.—Enter interest received or accrued from all sources during the taxable year. The gross amount of interest reported as gross income shall be decreased by the amortization of premiums attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness, determined (1) in accordance with the method regularly employed, if reasonable, or (2) in accordance with regulations prescribed by the Secretary or his delegate. (Attach statement showing method and computation.)

 Gross rents.—Enter gross amount of rents. Any expenses, including repairs, interest, taxes, and depreciation, should be included in the proper lines under Deductions.

 Gross royalties.—Enter the gross amount of royalties. If a deduction is claimed for depletion, it must be reported on line 15.

5. Gross income from trade or business other than insurance business.—Enter the gross income from any trade or business (other than an insurance business) carried on by the mutual insurance company, or by a partnership of which the mutual insurance company is a member.

6. Leases, etc.—Enter the gross amount of income received from the entering into (or the alteration or termination) of any lease, mortgage or other instrument or agreement from which the mutual insurance company derives interest, dividends, rents, or royalties.

8. Net gain from sale or exchange of capital

8. Net gain from sale or exchange of capital assets.—Report sales or exchanges of capital assets in separate Schedule D (Form 1120) (but see Schedule A-3, page 3). Every sale or exchange of a capital asset, even though no gain or loss results, must be reported in detail.

Losses from sales or exchanges of capital assets (except losses from capital assets sold or exchanged in order to obtain funds to meet

abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders) shall be allowed to the extent of gains from such sales or exchanges, with respect to companies taxable under section 821. The net capital loss for such companies shall be the amount by which losses for such year from sales or exchanges of capital assets exceed the sum of the gains from such sales or exchanges and the lesser of (1) the taxable investment income (computed with out regard to gains or losses from sales or exchanges of capital assets) or (2) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. However, the amount of a net capital loss sustained in any taxable year may be carried over to each of the 5 succeeding taxable years and treated in each such succeeding taxable year as a short-term capital loss to the extent not allowed as a deduction against any net capital gains of any taxable year intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried.

For further information relating to gains and losses from sales or exchanges of property, see instructions accompanying separate Schedule D (Form 1120).

### Deductions

 Interest wholly exempt from tax.— Enter the amount of interest which is wholly exempt from taxation under the provisions of section 103.

11. Investment expenses.—Enter expenses paid or accrued which are properly chargeable to investment expenses, the total amount of which, if there be any allocation of general expenses to investment expenses, should not exceed the limitation on line 18, Schedule A-1. Submit a schedule showing the nature and amount of the items and group the minor items into one amount. See section 822(c)(2).

12. Taxes.—Enter taxes paid or accrued exclusively upon real estate owned by the company as provided in section 164. For limitation on deduction, see instruction 19(a) below.

13. Real estate expenses.—Enter all ordinary and necessary building expenses, paid or accrued, such as fire insurance, heat, light, labor, etc.; and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinary efficient operating condition. Do not include any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or any amount expended on foreclosed property before such property is held forth for rental purposes. For limitation on deduction, see instruction 19(a) below.

14. Depreciation:—The amount deductible for depreciation is an amount reasonably measuring a portion of the investment in depreciable property which, by reason of exhaustion, wear and tear, or obsolescence, is properly chargeable against the operations of the year. In any event the deduction is limited to the depreciation on the property that is used, and to the extent used, for the purpose of producing the income specified in section 822(b). For limitation on deduction, see instruction 19(a). For a more detailed explanation of depreciation, see instructions for Schedule F.

15. Depletion.—Enter the total depletion deduction allowed by section 611 on property used for the purpose of producing investment income. Submit Form T if a deduction for timber depletion is claimed.

16. Trade or business deductions.—Enter total deductions attributable to any trade or business (other than an insurance business), the income from which is included in the mutual insurance company's gross investment

income by reason of section 822(b)(2). Do not include (a) losses from sales or exchanges of capital assets, (b) sales or exchanges of property used in the trade or business, and (c) losses from the compulsory or involuntary conversion of property used in the trade or business.

17. Interest.—Enter the amount of interest paid or accrued during the taxable year on the company's indebtedness, except on indebt-edness incurred or continued to purchase or carry obligations, the interest upon which is

wholly exempt from taxation.

18. Other capital losses.—Enter losses from capital assets sold or exchanged to provide funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged to provide for such funds or payments to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of: (a) dyidends and similar distributions paid to policy olders; (b) losses paid, and (c) expenses paid over: (1) amount on line 7, and ner premiums received. (See Schedule

19. Total deductions:

(a) Limitation on deductions relating toreal estate owned and occupied.-The deductions included on lines 12 to 14 for real estate owned and occupied in whole or in part by the company shall be limited to an amount which bears the same ratio to such deductions (computed without regard to section 822(d)(1)) as the rental value of the space not so occupied bears to the rental value of the entire property. (Submit schedule.)

(b) Items not deductible.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income or holding any property or engaging in any activity, the income from which is exempt, must attach a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

21. Dividends-received deduction.—See in-struction for Schedule E.

The 85-percent limitation on the dividendsreceived deduction shall not apply for any year in which there is a loss from taxable investment income.

## SCHEDULE A-2-Alternative Tax for Certain Small Companies

Section 821(c) provides an alternative tax for companies where the gross amount reported on line 7, Schedule A, plus premiums, is

over \$150,000 but not over \$500,000.

The term "premiums" means the total amount of the premiums and other consideration provided in the insurance contract without any deduction for commissions, return premiums, reinsurance, dividends to policyholders, dividends left on deposit with the company, discounts on premiums paid in advance, interest applied in reduction of premiums (whether or not required to be credited in reduction of premiums under the terms of the contract), or any other item of similar nature. Such term includes advance premiums, premiums deferred and uncollected, and premiums due and unpaid, deposits, fees, assessments, and consideration in respect of assuming liabilities under contracts not issued by the taxpayer (such as a payment or transfer of

property in an assumption reinsurance transaction), but does not include amounts received from other insurance companies for losses reinsurance contracts. (Section 1.821-4(a)(1)(ii), Income Tax Regulations.)

Any mutual insurance company which subject to the tax imposed by section 821(c) may elect to be subject to the tax imposed by section 821(a). See section 821(d) and the regulations thereunder for election to include statutory underwriting income or loss.

The alternative tax is not available to company which has a balance in its protection against loss account at the beginning of the taxable year, or to a company which has an election in effect under section 821(d) to be taxed under section 821(a).

## SCHEDULE A-3-Other Capital Losses

Total gross receipts from sales, line 10, column 3, should not exceed the amount shown on line 9. If necessary, gross receipts from a particular sale should be apportioned in the above schedule and the excess reported in separate Schedule D, Form 1120

Except for the apportionment, sales reported in this schedule should not be reported in separate Schedule D, Form 1120.

Enter total other capital losses (line 10, column 7) as line 18, Schedule A and line 13, Schedule 8-1.

# SCHEDULE 8-1-Income and Deductions

- 1. Investment income.—To all interest. dividends, and rents received during the taxable year, add interest, dividends, and rents due and accrued at the end of the taxable year and deduct all interest, dividends, and rents due and accrued at the end of the preceding taxable year.
- 2. Premiums earned.—From the amount of gross premiums written on insurance contracts during the taxable year, deduct return premiums and premiums paid for reinsurance. To the result so obtained, add unearned premiums on outstanding business at the end of the preceding taxable year and deduct unthe end of the taxable year.
- 3. Gain from sale or other disposition of property.—Enter the amount of gain (only) from the sale or other disposition of property from Schedule D. Form 1120, Losses should be entered on line 12 or 13.
- 5. Decrease in subscriber accounts.-Enter the amount of the decrease for the taxable year in savings credited to subscriber accounts of an interinsurer or reciprocal underwriter. See instruction 20 of Schedule B-1 for savings credited to subscriber accounts.

- 7. Salaries and wages.—Enter the amount of accrued salaries and wages for the taxable
- 8. Rents.-Enter the amount of accrued rent for business property in which the company has no equity.
- 9. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers

10. Taxes.—Enter taxes accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 12, page 1; Federal taxes paid on bonds containing a tax free covenant, nor taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real prop-

erty between seller and purchaser.

11. Losses incurred on insurance contracts.-To losses paid during the taxable

year, add salvage and reinsurance recoverable outstanding at the end of the preceding taxable year and deduct salvage and reinsurance recoverable outstanding at the end of the taxable year. To this result, add all unpaid losses outstanding at the end of the taxable year and deduct unpaid losses outstanding at the end of the preceding taxable year.

12. Capital losses.—Enter only capital losses to the extent of capital gains from separate Schedule D, Form 1120. Capital gains should be entered on line 3. Also see instruction 8 for Schedule A.

13. Other capital losses .- Enter the amount of losses from capital assets sold or exchanged to provide funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Also see instruction 18 for Schedule A.

14. Worthless agency balances and bills receivable.-Enter the amount of debts in the nature of agency balances and bills receivable which became worthless during the taxable

15. Interest.—Enter the amount of interest earned during the taxable year which under section 103 is excluded from gross income.

16. Depreciation.—See instructions for Schedule F

17. Depletion.—See instruction 15 for Schedule A.

18. Contributions.—Eñter contributions or gifts actually paid within the taxable year to or for the use of charitable organizations described in section 170(c).

Companies on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration signed by an officer, must be attached to the return stating that the resolution authorizing the contribu-

tion was adopted by the board of directors.
Limitation.—The deduction may not exceed 5 percent of line 24, schedule 8-1, without taking into account the amount of this deduction.

Do not deduct as a business expense charitable contributions which are unallowable because they erceed the 5 percent limitation.

Any contributions paid during the taxable year in excess of the amount deductible may be carried over to the five succeeding taxable

Attach a schedule showing the name of each organization and the amount paid. contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.-The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

19. Dividends paid or declared to policy-holders.—Enter the amount of dividends and similar distributions paid or declared to policyholders

20. Increase in subscriber accounts.--In the case of a mutual insurance company which is an interinsurer or reciprocal underwriter, a deduction is allowed for the increase in savings credited to subscriber accounts for the taxable year.

The term "savings credited to subscriber

accounts" means such portion of the surplus credited to the individual accounts of sub-scribers before the 16th day of the third month following the close of the taxable year. This applies only if the company would be obligated to pay such amount promptly to such subscriber if he terminated his contract at the close of the company's taxable year and only if the subscriber has been notified as required by Section 1.823—6(c)(2)(v), Income Tax Regulations. For purposes of determining his taxable income, the subscriber shall treat any such savings credited to his account as a dividend paid or declared.

21(a).—File Form(s) 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404(a)–2(a), Income Tax Regulations.

21(b). Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 21(a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the company.

25. Dividends-received deduction.—See instructions for Schedule E.

The 85-percent limitation on the dividendsreceived deduction shall not apply for any year in which there is a loss from statutory underwriting income.

## SCHEDULE B-2-Special Deduction

In the case of a taxpayer subject to the tax imposed by section 821(a), section 823(c) provides that if the gross amount received during the taxable year from the items described in section 822(b) (other than paragraph (1) (D) thereof) and premiums (including deposits and assessments) is less than \$1,100,000, then there shall be allowed an additional deduction for the purposes of determining statutory underwriting income or loss under section 823(a) for the taxable year.

For definition of "premiums" see instruc-

For definition of "premiums" see instructions for Schedule A-2.

# SCHEDULE E—Dividends

## Part I-Dividend income

Line 1.—Enter dividends received from a domestic corporation subject to income tax and which are subject to the 85-percent deduction under section 243(a)(1). So-called dividends or earnings from savings and loan associations, etc., are interest and should not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

Line 2.—Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

Line 3.—Enter dividends received from foreign corporations and which quality for the 85-percent deduction provided in section 245(a).

Also include in this line dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corpora-

tion for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

If dividends received from wholly-owned foreign subsidiaries are included in line 3, attach a schedule showing the amount of these dividends included.

Line 4.—Enter only those dividends which are subject to the elective provisions of section 243(b).

Line 5.—Attach schedule showing separately:

(a) Foreign dividends (including minimum distributions under subpart F) which are not reportable on line 3. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

(b) Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

(c) Foreign dividend gross-up under section 78, including amount attributable to controlled foreign corporations on line 5(b) above.

(d) Dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from corporations not subject to tax under Chapter 1 of the Code; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858; dividends not eligible for the 85-percent deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

## Part II-Dividends-received deduction

Line 1.—Dividends received from a domestic corporation.—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax.

Line 2.—Dividends received on certain preferred stock of public utilities.—Enter 62:A62 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid. See section 244.

Line 3.—Dividends received from certain foreign corporations.—Enter 85 percent of dividends received from certain foreign corporations.

Also enter on this line 100 percent of the company's share of dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b).

See section 245 for qualifications and limitations on the amount of these deductions.

Line 4.—Total.—The total of the dividendsreceived deduction on line 4 is subject to the 85-percent limitation provided by section 246(b) as follows:

- (a) Schedule A—The line 4 total shall not exceed 85 percent of (line 20, Schedule A, Yess line 5, Schedule E–II).
- (b) Schedule B-1—The line 4 total shall not exceed 85 percent of (line 24, Schedule 8-1, less line 5, Schedule E-II).

Line 5.—Dividends received from certain members of affiliated groups.—Members of affiliated groups may elect under section 243(b) to deduct 100 percent of the qualifying

dividends received from other members of the same group. Qualifying corporations which elect to 'take the 100-percent deduction are limited to one \$25,000 surtax exemption which must be apportioned under section 1561 among the members of the controlled-group. See section 243(b) for qualifications and restrictions applicable to this deduction.

# SCHEDULE F-Depreciation

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction.

For real property, salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method); and for personal property, to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line method, or the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more, may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) Section 179—Additional first-year depreciation—allowance.—For the first year a depreciation deduction is allowable, companies may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed. Depreciation con the remaining cost of the property may be taken under any of the allowable methods of computing depreciation. Additional first-year depreciation must be shown on a separate line of the depreciation schedule.

# SCHEDULE G, COLUMN 6—Expense account allowances

Expense account allowances means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer.

Column 6 of Schedule G must be completed for the 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 6 need not be completed for any officer when the combined amount is less than \$10,000.

For this purpose, an officer is a person who is elected or appointed to office, or who is designated as such in the corporation's charter or bylaws; such as: regular officer, director, chairman of the board, etc.

Forr	1120S	U.S. Small Business Corporation Income Tax Return for the calendar year 1969 or	1969
Inter	nal Revenue Service	other taxable year beginning, 1969, ending, 19	
	ate of election as small usiness corporation	Name	G Employer identification no.
B Bi	usiness Code No. (see estructions)	Number and street	O County in which located
		City or town, State, and ZIP code	E Enter total assets from line 14, column D, Schedule L
			\$
IME		cable lines and schedules must be filled in. If the lines on the schedules are not suff	
	1 Gross receipt	s or gross salesLess: returns and allowances	
	2 Less: cost of	goods sold (Schedule A) and/or operations (attach schedule)	
	•		
		dividends	
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Σ			
GROSS INCOME			
=			
SS		es	
80		t-term capital gain reduced by any net long-term capital loss	
5	(a) Net long	term capital gain reduced by any net short-term capital loss (if more than	***************************************
		, see instructions)	
	(c) Net gain	41	
	` '	(attach schedule)	***************************************
		income, lines 3 through 10	
_	12 Compensatio	n of officers (Schedule E)	
		wages (not deducted elsewhere)	
	14 Repairs (do n	ot include capital expenditures)	
	17 Taxes (attach	schedule)	
S	18 Interest		
EDUCTIONS			
Ĕ			
5		(attach schedule)	
Ē			
		profit-sharing, stock bonus, annuity plans (attach Form(s) 2950)	
	The state of the s	ions (attach schedule)	
		deductions on lines 12 through 26	
		ne, line 11 less line 27	
		) On capital gains (Schedule J)	
	(0	instructions for Schedule J)	
TAX	30 Credits: (a) Ta	x deposited—Form 7004 application for extension (attach copy)	
		redit for U.S. tax on nonhighway gas and lube oil (attach Form 4136) .	
		29 less line 30). See instruction G for Tax Deposit System	
	32 OVERPAYMENT	(line 30 less line 29)	
U	nder penalties of perjury, I	declare that I have examined this return, including accompanying schedules and statements, and to the best of m red by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge	y knowledge and belief it is true,
_		, , , , , , , , , , , , , , , , , , , ,	
1	ORPORATE	Date Signature of officer	Title
1		Date Signature of officer	
	Date	Individual or firm signature of preparer Address	16-80665-1

Form 1120S (1969)											
Method of invent	ory valuation (sp			OST OF GO	oods so	LD (See	e instru	ction 2)			
			1		le T			-1-4			
1 Inventory at beginning								ugh 4			
<ol> <li>Merchandise bot</li> <li>Salaries and wag</li> </ol>		ure or s					-	d of year. (enter here		ino 2	
4 Other costs (atta				********				· · · ·			
	Sc	hedule	E-COMP	ENSATION	OF OFF	ICERS (	See ins	truction	12)		
1. Na	ame of officer		2. Social se	ecurity number	3. Ti	tie	. Time de- voted to business	5. Percent- age of cor- poration stock owned	6. Amo		7. Expense account allowances
			***************************************								
										·····	
Total compa	ensation of officers	(enter h	ere and on I	line 12, page	1)			<u> </u>			
	Sch	edule F	-BAD D	EBTS-RES	SERVE M	ETHOD	(See in	struction	15)		
					Amount add	ded to rese	rve			.   -	B ( . b . l . l . l
1. Year 2. Trade not ceivable outst	tes and accounts re- tanding at end of year	3. Sale	es on account	4. Curr	ent year's vision	5.	Recoveries		nount charg sinst reserve		Reserve for bad debts at end of year
						-					
1964.											
1965.											
1966.											
1967.	[	•					••••••			*****	
1968											
1969.	evenue Procedures			—DEPREC					her basis	of asset	s held at the end of
the year in column  1. Group and	3, and enter the a	62-21	and 65–13 ated depreci	: Make no er lation at the	ntry in col end of the ost or	umn 2. E year in co	Enter the plumn 4.	cost or ot	thod of	of asset	s held at the end of
Taxpayers using Rethe year in column	3, and enter the a	62-21	and 65–13 ated depreci	: Make no er lation at the	ntry in col	umn 2. E year in co	Inter the plumn 4.	cost or ot		6. Life	7. Depreciation
Taxpayers using Rethe year in column  1. Group and or descript  1. Total additional f	3, and enter the a d guideline class ion of property	62–21 eccumula	and 65–13 ated depreci 2. Date acquired	: Make no er lation at the	ntry in col end of the ost or basis	umn 2. E year in co	Enter the plumn 4.	cost or ot	thod of	6. Life	7. Depreciation
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Form 112DS (1969)	Sched	lule K-SHAI	REHOLDERS	S' SHA	ARES OF INCO	OME (See	Instructions)		Page 3	
1 Taxable income (line 2 Less: (a) Money dis					undistributed T					
		capital gains (I					.			
3 Corporation's undist	ributed taxable	income .				_ · · · ·		• • •		
			Schedule of	Distri	bution and Inco	me ————				
1.	Name of each shi	ereholder		Socia	Il security number	Number of	2. Stock ownershi		3. Percentage of time devoted	
						shares	From	То	to business	
(a)										
(b)										
(c)(d)										
(d) (e)										
(f)										
(g)										
(h)	*******************									
(i)							***************************************			
j)		0	nusting of Cal	and: Is	of Distribution	and Income	<u>'</u>			
	5 0	Conti	6. Share of	un-	of Distribution a		9. Amount tax-	10. Nondivide	end distributions	
4. Compensation	Dates	Amounts	distributed ta income or operating I	xable net	long-term capital gain attertax (See instructions)	8. Dividends entitled to exclusion	able as ordinary income	Date	Amount	
a)										
b)										
c)								-		
						***************************************				
e) (f)							••			
1		***************************************								
							•••••	-		
(i)		*******************		· · · · · · · · · · · · · · · · · · ·			•••••			
(i)			-		-					
Totals					1			XIIIIIIIIIIIIIIII	//	
G Did the corporation indirectly 50 perce corporation? Yes tion 267(c).) If the answer is "Ye (a) name, addre (b) percentage ov	at the end of nt or more of  No  s,'' attach a so	the taxable ye the voting sto (For rules of all chedule showing	ear own direct ock of a dom ttribution, see g:	ely or nestic	(1) Enter etc.) (2) Livin on b (3) Emp ings; (4) Emp	rtainment fa?	iction for expensicility (boat, rescibling for expension)  dations (except for except fo	ort, ranch,	'es	
H Did the corporation subcontracts subject If "Yes," enter the year	otiation Act of 1 ss dollar amour	951? Yes 🗌 Not billed durin	No 🗌	calendar If "Yes," N Was the	year 1969? where were re any subs	filing Forms 109 they filed? tantial change in	the manner	of determining		
I Amount of taxable						/?	anation.		res □ No □	
		1968 \$			and the second s					
1967 \$	;									
J Refer to instruction	s for business	activity codes	and state the	::	tion to I	be treated a	s a small busin			
J Refer to instruction Principal busines	s for business activity	activity codes	and state the	:	tion to I corporati	be treated a	xistence for the	taxable year p		
J Refer to instruction	s for business activity	activity codes	and state the	:	tion to l corporati tion and	be treated a on was in e had investme		taxable year p ty:	rior to the elec	

Form 1120S (1969)				Page 4
Schedule L-	-BALANCE SHEET	S (See instructions	)	
		taxable year	End of tax	able year
ASSETS	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts		***************************************		
3 Inventories		***************************************		••••••••••••••••••••
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc				
5 Other current assets (attach schedule)				
6 Loans to shareholders				•
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets			*	
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
(a) Less accumulated amortization			***************************************	
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr				
17 Other current liabilities (attach schedule)				***************************************
18 Loans from shareholders				***************************************
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				***************************************
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation) .				***************************************
23 Retained earnings—appropriated (attach schedule) .				
24 Retained earnings—unappropriated		***************************************		
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		(		(
27 Total liabilities and shareholders' equity				<del>`</del>
Schedule M-1—RECONCILIATI	ON OF INCOME PE	R BOOKS WITH INC	OME PER RETURN	
1 Net income per books	7	Income recorded on	books this year not	1
2 Federal income tax		included in this return		
3 Excess of capital losses over capital gains			st. \$	
4 Taxable income not recorded on books this year		(b) Tux-exempt intere		
(itemize)		***************************************		
(Heinze)	8	Deductions in this to	x return not charged	
5 Expenses recorded on books this year not de-			this year (itemize)	
ducted in this return (itemize)				
(	9		nd 8	
6 Total of lines 1 through 5		Income (line 28, page	1)—line 6 less line 9	
Schedule M-2—ANALYSIS OF UNAF	PROPRIATED RETAI	INED EARNINGS PE	R BOOKS (line 24 ab	ove)
1 Balance at beginning of year	5	Distributions out of co	irrent or accumulated	
2 Net income per books		earnings and profits:	(a) Cash	
3 Other increases (itemize)			(b) Stock	
			(c) Property	
	6.0	Current vear's undistri	buted taxable income	
			olumn 6, Schedule K) .	
			ze)	
	8		, and 7	
4 Total of lines 1, 2, and 3	9	Balance at end of year		
Arriente.	☆ U.S. GOVERNMENT PRINTING O	FFICE: 1969-O-337-092 (36-1	663680)	16-80665-1



# 1969 Department of the Treasury Internal Revenue Service

# Instructions for Form 1120S

# U.S. Small Business **Corporation Income** Tax Return

## Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering pro-posals to change several tax law posals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

## **General Instructions**

(References are to the Internal Revenue Code.)

required to file Form A. Corporations 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.-Consents of all shareholders must be included on the election form notifying the Service Center Director (or District Director) of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director (or District Director) with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120S at the time the re-

New shareholders (any person who was not a shareholder on the first day of the first tax-able year for which the election is effective, or the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the Service Center Director (or District Director) with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.-The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than \$3,000 (section 1372(e)(5)). Such termination is effective for the taxable year in which eny one of the foregoing occurs and for all succeeding taxable years of the corporation

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the prescribed by the regulations manner (1.1372-4)

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.-The return shall be filed for the calendar year 1969 or other taxable year beginning in 1969. If return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing the return must be made on Form 7004. (Section 60B1(b).)

F. Where to file .--If the corporation's princi-pal business, office, or agency is located in

Use this address

Internal Revenue Service

Center 11601 Roosevelt 8oulevard Philadelphia, Pa. 19155



Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia Alabama, Florida, Gaorgia, Mississippi, North Carolina, South Carolina, Tennessee indiana, Kentucky. Michigan, Dhio, West Virginia Arkansas, Colorado, Kansas, Louisiana, New Maxico, Dklahoma, Texas, Wyoming

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington

Hlinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnasota, Wisconsin

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service Canter 4800 Buford Highway Chamblee, Georgia 30006 Internal Revenue Service Center Cincinnati, Ohio 4S298 Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740 Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405

If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 2306 E. Bannister Roed Kansas City, Missouri 64170

If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mess. 01812

G. Payment of tax.-The balance of tax due must be paid in full when the return is filed or in two installments: 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the Service Center Director (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.-The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

I. Certain information returns that may be required .-

Forms 1096 and 1099,-Information returns to be filed concerning certain dividends (the term "dividend" does not include any amount that is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a constructive dividend), earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

Forms 966 and 1099L .- Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corpora-tions.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

K. Balance sheets .-- The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.-The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information; must follow the format of the official schedules; and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

Enter your name and identifying number

on all attachments.

N. Signature.-The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as the tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

### Specific Instructions

(Numbered to correspond with line numbers on page 1 of the return.)

1. Gross receipts.-Enter gross receipts or sales from all business operations except those

required to be reported on lines 4 through 10.
Installment sales.—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount col-lected, and (f) gross profit on amount collected.

2. Cost of goods sold .- If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost. lower of cost or market, or by any other permissible method.

Once an inventory method is adopted, it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach a separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans.

notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amor-

tizable bond premiums.

- 7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depre-ciation should be included in the proper lines for deductions.
- 9. Sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions
- If line 9(b) exceeds \$25,000, see the requirements under instructions for Schedule J-Tax Computation.
- 10. Other income.-Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

**Deductions** 

12. Compensation of officers.—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for

expenses incurred by or on behalf of an officer. Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than \$10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

- 14. Repairs .- Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.
- 15. Bad debts.—Bad debts may be treated in either of two ways-(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

- 17. Taxes.-Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.
- 18. Interest.-Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers

19. Contributions.-Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c).

The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions that exceed the 5 percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Charitable contributions in excess of the percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

- 20. Casualty or theft losses .- Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.
- 21. Amortization.—If a deduction is claimed for amortization, attach a detailed

statement. The law makes special provisions for amortization of the following kinds of expenditures:

- (a) Research and experimental expenditures—section 174; (b) exploration expendi-tures—section 615; (c) development expenditures—section 616; (d) organizational expenses—section 248; and (e) trademark and trade name expenditures-section 177.
- 22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. If additional space is required, Form 4562, Depreciation, may be used as a supplement to Schedule G.

For real property, salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method); and for personal property, to the extent it exceeds 10 percent of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65-13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation methods.-Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

Section 179—Additional first-year depre-ciation allowance.—For the first year a depreciation deduction is allowable, corpora-tions may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

23. Depletion.-Submit Form T with your return if a deduction for timber depletion is claimed.

25. (b) Other employee benefit plans. Enter deductions for contributions to employee benefit plans (other than those claimed on line 25(a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of bene-fits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deductions; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt, shall submit with its return a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items ellocated to each such class (show separately the amount allocated by apportionment).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. If there is no tax due on line 29, the entire credit will be refunded to the corporation.

## SCHEDULE J-Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, (line 9 (b), page 1), exceeds \$25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

tion.)

If the answers to the following questions A, B, and C or questions A, 8, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax. A. Does taxable income, line 28, page 1, exceed \$25,000?

Yes □ No □

- C. Have you been other than an 1120S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years?
- Yes ☐ No ☐ D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from property described in items 1, 2, and 3 below? Yes ☐ No ☐
  - Property acquired during the taxable year or within 36 months preceding the taxable year;
  - Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
  - Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

For purposes of questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

Tax Surcharge.—Fiscal year corporations with taxable years ending after December 31, 1969, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

Amount on line 29(a) imes 10% imes

Number of days in taxable year before 1/1/70

# Number of days in taxable year SCHEDULE K—Shareholders' Shares of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the texable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss.

Shareholders claiming a deduction for an et operating loss must attach to their naturn a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 29, page 1). Eech shareholder is entitled to treat as long-term

capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown in this column should be included by the shareholders in line 12(a) of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed texable income (column 6), less the sum of the emount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Part III, Schedule E (Forms 1040).

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year (section 1375(f)).

Investment credit.—The corporation shall attach to its return a stetement showing that allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach Form 3468 to their individual returns.

See Section 1.47—4 of the Regulations for provisions relating to the recapture of Investment credit. For computation of such credit, see Form 4255.

Tax Guide for Smell Business (Publication 334) contains answers to most questions which arise If you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal Income, exclse, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

## Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President, to classify enterprises by type of activity in which engaged. The system follows closely the Standard Using the list below, enter on page 1, under 8, the code for the

AGRICULTURE, FORESTRY, and FISHERIES
Code
2720 Commercial printing, including manifold business forms.
0110 Ferms.
0120 Agricultural services and hunting and tranning.

2780 Backbinding, related industries, and printing trade services. specific industry group from which the largest percentage of "total

and trapping.
0130 Forestry end forestry services.
0140 Fisheries.

### MINING

Metal mining:

Metal mining:
1010 from ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Other metal mining.
1100 Anthracite and bituminous coel and lignite mining.
Crude petroleum end netural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil end gas field services.
Nommetally minerals (accert fuels) mining:

Nonmetellic minerals (except fuels) mining: 1410 Stone, sand, and gravel. 1498 Other nonmetallic minerals, except

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trede contrectors:
1531 Plumbing, heating, end air condi-tioning.
1532 Electrical work.
1538 Other special trade contractors.

1538 Other special trade contractors.

MANUFACTURING
Food and kindred products:
2010 Meat products.
2020 Deiry products.
2030 Cenning and preserving fruits, wegetables, and see foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brendy, and brandy spirits.
2085 Distilled, rectified, end blended liquors.

liquors. 2086 Soft drinks, flavoring extracts, and

2086 both urman, simple oil mills, and enimal, marine, and edible fats end oils.
2098 Other food and kindred products.
2100 Tobacco menufactures.

2100 Tobacco menufactures.
Testlle mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made
fiber end silk.
2213 Oyeing and finishing, axcept wool
and knit goods.
2220 Broad woven fabric mills, wool:
cluding dyeing and finishing.
2250 Knitting mills.
2270 Cerptes and rugs.
2280 Yarn and thread mills.
2291 Nerrow fabrics.
2298 Other textile mill products.

Apparel and other fabricated textile prod-

2310 Men's and bays' clothing. 2330 Wamen's, children's, and infents' clothing.

clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sewmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood
products.

products.

Furniture and fistures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.
Peper and alled products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

printing trade services.

Chemicals and allied products:
2811 Industriel inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soep, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products.
2870 Fertilizers and other agricultural chemicals.
2890 Other chemical products, including gum and wood products.

Petroleum refining and related industries: 2911 Petroleum refining without extraction. 2912 Integrated petroleum refining and ex-

traction.
2998 Paying and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products: 3010 Tires and inner tubes. 3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products. 3098 Miscellaneous plastics products.

Leather and leather products: 3140 Footwear, except rubber. 3198 Leather tanning and finishing, and other leather products.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3250 Pottery and related products.
3270 Concrete, gypsum, and plaster prod-

acts.
3298 Cut stone and stone products, and abrasive, asbestos, and other non-metallic mineral products.

Primary metal Industries:
3310 Blast furnaces, steel works, and iron
end steel foundries and torgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing and alloying,
including toundries and forgings.
3398 Other primary metal industries.

Fabricated metal products, except machinery and transportation equipment: 3410 Metal cans. 3420 Cutlery, hand tools, and general hard-

3420 Curlery, hand tools, enu general wate.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, on uts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.

Machinery, except electrical:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.

3540 Metalworking machinery and equipment.
3550 Speciel industry machinery and equipment, except metalworking,
3560 General industrial machinery and equipment,
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Other machinery, except electrical.

Electrical machinary, equipment, end supplies: 3611 Electrical transmission and distribu-

13611 Electrical transmission and distribu-tion equipment.
13612 Electrical industrial apparatus.
13630 Household appliances.
13650 Radio and television receiving sets, except communication types.
13661 Communication equipment.
13662 Electronic components and ecces-

2711 Newspapers: publishing, and alled industries: 3661 Communication equipment.
2712 Periodicals: publishing, publishing and printing.
2713 Books: publishing and printing, ling cards, miscelleneous publishing.
2715 Books: publishing and printing, greetling cards, miscelleneous publishing.

receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under J, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "cereal preparations."

Code
Transportation equipment:
3711 Motor vehicles; passenger cer, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircreft, and complete guided missiles and space vehicles.
3722 Aircreft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.

3791 Railroad equipment, including structures, cars.
3798 Motorcycles, bicycles, and parts, and other transportation equipment.
Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic gonds.

goods. 3860 Pho'ographic equipment and supplies. 3870 Watches and clocks.

38/0 Watches and clocks.
Miscellaneous manufacturing industries, Including ordnence and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnence, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

SERVICES
Transportation:
4011 Reilroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.

4060 Pipe line transportation. 4098 Other transportation services.

Communication services: 4810 Telephone communications (wire or

radio). 4820 Telegraph communications (wire or

4820 Telegrap.
radio).
4830 Radio and television broadcasting.
4898 Other communication services.

4898 Other communication services.
Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply end other sanitary services.

WHOLESALE TRADE 5010 Motor vehicles and automotive equip-

ment. 5020 Orugs, chemicals, and paints.

ment.
5020 Orugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5050 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5080 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

RETAIL TRADE

Building materials, hardware, and farm

equipment: 5211 Building materials. 5215 Hardware stores. 5216 Farm equipment dealers.

General merchandlse stores:
5221 Department stores.
5221 Department stores.
5223 Mail-order houses.
5223 Mail-order houses.
5230 Food stores.

Automotive dealers and gasoline sarvice stations: 5241 Automobile and truck dealers.

5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous eircraft, marine, and automotive dealers.

and automotive dealers.

Dther retail stores:

5250 Apparel and accessories.

5260 Furniture, home furnishings, and equipment stores.

5270 Eating and drinking places.

5291 Drug stores and proprietary stores.

5292 Liquer stores.

5293 Sewelry stores.

5298 Sporting goods and secondhend stores, farm and garden supply, fuel and ice dealers, and other retail stores. stores.

Stores.
FINANCE, INSURANCE, end REAL ESTATE
Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except
mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan
associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers,
and other credit agencies.

Security and commodity brokers, dealers, exchanges and services:
6033 Security brokers, dealers, and flota-

tion companies.
6038 Commodity brokers and dealers; se-curity and commodity exchanges; and allied services.

Holding and other investment companies: 6042 Regulated investment companies. 6043 Real estate investment trusts, 1960

Act.
5044 Small business investment companies, 1958 Act.
6048 Other holding and investment com-

panies. Insurance: 6055 Life insurance. 6056 Mutual insurance, except life or ma-rine and cartain fire or flood Insur-

ance companies. Other insurance companies.

6058 Other insurance co 6060 Insurance agents,

Real estate: 6510 Real estate operators (except develop-ers) and lessors of buildings. 6521 Lessors of mining, oil, and similer

6521 Lessors of mining, oil, and similer property.
6522 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, end operative builders.
6591 Agents, brokers, and menagers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, leens, and law offices.
6594 Septices

SERVICES
Hotels, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.

cept fourist courts and motels.

Personal services:
7210 Laundries, laundry services, cleening and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
7310 Advertising,
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services: 7510 Automobile parking, repair, and serv-7550 Repair services, excupt automobile.

Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7890 Amusement and recreational services, except motion pictures.

8020 Educational services. 8030 Legal services. 8098 Services not elsowhere classified.

SCHEDULE D (Form 1120S) Department of the Treasury Internal Revenue Service

# Sales or Exchanges of Property

1969

c59--16--80992-1

PART I—G  a. Kind of property (if or 1250	AIN FROM D	DISPOSITION								
a. Kind of property (if or 1250			I OF DEPR	ECIABL	E PROP	ERTY HI	ELD MOR	RE THAN 6	MON	ITHS
	necessary, attach d I to indicate type of	escriptionwrite asset)	1245 b	. Date acqu (mo., day,	uired c. 1 yr.) (mo.	Date sold ., dey, yr.)	d. Gross	sales price	e. Co	st or other basis, nd expense of sale
							••••••		••••••	
f. Depreciation allowed (or	allowable) since acq	uisition					1. 0	ordinary gain er of f-2 or h)		
-1. Prior to January 1, 1962 -OR	1-2. After December		g. Adjusted bas less sum of f-1 a	nd f-2)	h. Tota (d les	el gain ss g)		er of f-2 or h) — DR — — — — - Instructions)	_	j. Other gain (h less i)
									_	
***************************************					*************					
Total ordinary gain.	Enter here and	on line 11 ar	nd identify as	gain fron	n Part I .				'////	
Total other gain. En	ter here and on		EXCHANGE			LINDER	SECTION	1921		
	PARI II-	-SALE UK	EXCHANGE	UF PRO	UPERIT	UNDER	SECTION	1231	1	
Kind of property (if necessary,	, attach description)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., dsy, yr.)		ross sales price	(or allowa	tion allowed able) since sition	f. Cost or other t and expense of		g. Gain or loss (d plus e less f)
				-				••••••		
		•		-				***		
								•••••		
Total (If gain, enter or	n line 9; if loss,	enter on line	11. Identify	as gain (	or loss fro	m Part II.	)			
	Short-T	erm Capital	PART III— Gains and L				onths or I	Less		
						-				
						-				**.
Unused capital loss c		statement) .								
Net short-term capital		erm Capital	Gains and Lo	sses—A	ssets He	eld More 1	han 6 Mo	nths	• • •	
				1						
			-				••••••			
				••	***********	-				
			-	••						
Net long-term capital	gain (or loss)							· · · · · ·		
		PART IV-F	PROPERTY	THER	THAN C	APITAL A	SSETS			
	***************************************		-							
				•-		-				
	••••									
			043		1000					
2 Total net gain (or los			9(c), page 1, JMMARY OF			S AND	LOSSES		• • •	
3 Excess net short-term								age 1, Form 11	205	

## **INSTRUCTIONS**

(References are to the Internal Revenue Code)

Sales or exchanges of capital assets and other property— Every sale or exchange of property must be reported in detail even though no gain or loss results.

Capital losses.—Capital losses are allowed only to the extent of capital gains. A net capital loss, however, may be carried forward as a short-term capital loss for 5 years (10 years to the extent the loss is attributable to a foreign expropriation loss) or until exhausted, whichever comes first.

Capital assets.— A capital asset is property held by the corporation (whether or not connected with its trade or business) except: (1) inventoriable assets or property held primarily for sale to customers; (2) depreciable or real property used in the trade or business; (3) certain copyrights, literary, musical, or artistic compositions, or similar property; (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; or (5) certain short-term Federal, State, and municipal obligations issued on or after March 1, 1941, on a discount basis.

For special rules applicable to capital gains of Small Business Corporations, see Section 1.1375–1 of the regulations.

Classification of capital gains and losses.—The phrase "short-term" ("long-term") applies to gains and losses arising from the sale or exchange of capital assets held 6 months or less (more than 6 months).

Describe each property sold or exchanged and include:

(a) For real estate: location and description of land, description of improvements, and details explaining depreciation; (b) for bonds or other evidences of indebtedness: name of issuing corporation, description of the particular issue, denomination, and amount; and (c) for stocks: name of issuing corporation, class of stock, number of shares, and capital changes affecting basis.

Basis.—In determining gain or loss, the basis of property will generally be its cost. If property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock, see sections 1014, 1015, 1031, 1033, and 1091, respectively. Attach an explanation if the basis used is other than actual cash cost of the property.

If emergency facilities are sold or exchanged, see section 1238.

Worthless securities.—Except for banks, if securities which are capital assets become wholly worthless during the taxable year, the loss is to be treated as a capital loss as of the last day of the taxable year.

Losses not allowable.—No loss is recognized for wash sales of stock or securities. (Section 1091.)

No loss is allowed (except distributions in liquidation) between related persons. (Section 267.)

Gains from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part I). (Report any gain from such property held for 6 months or less in Part IV).—In columns f and i, use the first heading for section 1245 and the second heading for section 1250.

Except as provided below, section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property, (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities, and (c) elevators and escalators.

Except as provided below, section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) certain tax-free transactions; (c) like kind exchanges, involuntary conversions; and (d) sales or exchanges to effectuate FCC policies and exchanges to comply with SEC orders.

Column f of Part 1.—In computing depreciation allowed or allowable for elevators or escalators: enter in column f-1, depreciation prior to July 1, 1963, and in column f-2, depreciation after June 30, 1963.

Column i of Part I, section 1250 property only.—If held 1 year or less, enter the smaller of column h or column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of

- (1) column h, or
- (2) column f-2 less the amount of depreciation computed for the same period using the straight line method.

by the percentage obtained by subtracting from 100 percent, one percentage point for each full month the property was held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

For provisions relating to recapture of exploration expenditures on the sale or other disposition of mining property, see section 617.

Gain on sale by a controlled corporation.—A gain on the sale of depreciable property between an individual and his controlled corporation is treated as ordinary income. Capital gain provisions do not apply. See section 1239.

For this purpose, a corporation is controlled if the individual, his spouse, and his minor children and minor grandchildren own more than 80% in value of the outstanding stock.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there are no payments in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (Section 453.) Such sales must provide for 2 or more payments in 2 or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business.—The term "property used in the trade or business," as used in section 1231, means property which has been held more than 6 months; is used in the trade or business; is either real property or property subject to depreciation under section 167; and which is not: (a) inventoriable property or property held by the taxpayer primarily for sale to customers; or (b) certain copyrights or similar properties. The term includes timber, coal, and domestic iron ore (section 631); unharvested crops (section 1231 (b)(4)), and livestock (but not poultry) held for draft, breeding, or dairy purposes and held for 12 months or more from the date of acquisition.

Section 1231 provides special treatment for the gains and losses upon the sale or exchange of "property used in the trade or business" and upon the compulsory or involuntary conversion of (1) such property, and (2) capital assets held for more than 6 months. Such gains and losses are treated as gains and losses from the sale or exchange of capital assets held for more than 6 months, if the aggregate of such gains exceeds the aggregate of such losses. If, however, the gains do not exceed the losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets.

In determining whether gains do or do not exceed losses, it is necessary to include the gains and losses to the extent that they would be included if they were all ordinary gains and losses. The limitation of section 1211 on the deductibility of capital losses does not operate to exclude any such losses from the computation as to the excess of gains over losses, but all such losses are included in full.

The total shown on line 5 determines whether those items represent a long-term capital gain or an ordinary loss. This total must be entered on line 9 or line 11, whichever is applicable.

For special treatment of gain or loss upon the cutting of timber, or upon the disposal of timber, coal, or domestic iron ore under a contract by which the owner retains an economic interest in the timber, coal or iron ore, see section 631.

Short sales of capital assets.—See section 1233 for rules relating to certain short sales of stock or other securities and transactions in commodity futures.

Form 3468

Internal Revenue Service

# **Computation of Investment Credit**

Attach to your tax return For calendar year 1969 or other taxable year beginning

1969

The Tax Reform Act repealed the investment credit for property acquired after 4-18-69, and property whose construction, reconstruction, or erection began after that date. The Act provides exceptions, however, for certain property built or acquired under a binding contract entered into before 4-19-69, or built or acquired in certain transitional situations described in section 49. In any event, the credit

will not be available for any property placed in service after 1975.

The Act also imposed a special limitation that restricts the amount of unused credit carryovers that may be claimed in years beginning after 1968 to 20% of the total amount of unused credits otherwise available as a carryover. See instruction 4.

Name					1 	dentifyin page 1 of	g number as sho I your tax return	wn on
1 Qualified investm NOTE: Include yo	ent in ne	of investm	property (See in ent in property by	struction C for eligible p	roperty) trust, small bus	siness o	corporation, or	lessor.
Type of property	Line	Lif	(1) e years	(2) Cost or basis	(3) Applicable percentage		Qualified inve (Column 2 x co	
	(a)	4 or more	but less than 6		331/3		••••	
New Property	(b)	6 or more	but less than 8		662/3			
	(c)	8	or more		100			
Hand	(d)	4 or more	but less than 6		331/3			
Used Property (See instructions for	(e)	6 or more	but less than 8		662/3			
dollar limitation)	(f)	8	or more		100			
2 Total qualified inv	estment-	—Add lines	1(a) through 1(f)					
				lic utility property)			••••••	
		of unused	credit(s) (See	instruction 4 for speci	al limitation—a	attach		
computation). 5 Total—Add lines	 3 and 4							
5 Total Trad mics	o una 4		Limitation					
6 (a) Individuals—	-Enter an	nount from I		T, Form 1040		]		
				page 1, Form 1041		}		
				outation Schedule, Form	1120	]		
7 Individuals, estat	es, and to				•			
		` ′	Retirement income	e credit	•			
8 Total—Add lines		(b)						
9 Line 6 less line 8 (Married pers	ons filing	separately	, affiliated groups,	estates and trusts, see	instruction 10)			
10 (a) Enter amour	t on line	9 or \$25,0	00, whichever is	lesser				
			·					
(b) If line 9 exce	eds \$25,0	000, enter 5	0% of the excess					
11 Total—Add lines	10(a) an	d (b)						
11 Total—Add filles	10(a) an	u (b)	<u> </u>					
12 Investment credi	t—Enter	amount on	line 5 or line 11, w	hichever is lesser	<u> </u>			
		ahawa wasa sa	do bu a portacebi-	Schedule A	ornoration or losses	complet	e the following:	
		above was ma	de by a partnership, e	estate, trust, small business c	proration, or lesson		perty	
Nar (Partnership, est		etc.)		Address	New		Used	Life years
					\$	\$		
					1			1

# **General Instructions**

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partners and shareholders.

However, partnerships must complete the information required by Schedule K of Form 1065. Small business corporations must attach a statement to their returns showing the allocation of investment to the shareholders by amount, type and life of property as shown in item 1 of this form.

Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

- B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more for the first year such property is placed in service.
- C. Property Defined.—Except as provided below, the investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, etc., or used as a research or storage facility in connection with these activities, and (c) elevators and escalators.

The investment credit is not applicable to property, the physical construction, reconstruction or erection of which was begun after  $4{\text -}18{\text -}69$ , or which was acquired by the taxpayer after that date. Exceptions are provided, however, for certain property constructed (reconstructed or erected) or acquired under a binding contract entered into before  $4{\text -}19{\text -}69$ , and property constructed or acquired in certain transitional situations described in section 49 of the Code.

The investment credit is also not applicable to (1) certain property used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (except where the unrelated business income tax applies); (4) property used by governmental units; and (5)

livestock (including racehorses).

- D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. See section 48(d).
- E. Recomputed Tax on Early Disposition of Property.—If property is disposed of prior to the life-years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. Form 4255 may be used to compute the increase in tax. This additional tax does not apply to property stolen or destroyed by casualty after 4–18–69. Moreover, it does not apply to any other disposition of property to the extent the tax-payer replaces the property within 6 months after the disposition with property that would be section 38 property but for section 49 of the Code.
- F. Carryback and Carryover of Unused Credits.—Any part of an investment credit which may not be used because it exceeds the amount allowable (including an unused credit created by the carryback of a net capital loss sustained in taxable years beginning after 12–31-69 or by the carryback of a net operating loss) may be carried back 3 years and forward 7 and may be used to the extent permissible within the limitations applicable in those years. Unused credits that can't be used solely because of the special 20% limitation may be carried forward 10 years instead of 7.

A claim for refund based upon the carryback of an unused investment credit may be made on Form 843 or by filing Form 1040X (individuals) or an amended return for the year to which the unused credit is carried. Taxpayers who desire a tentative (quick) refund may file Form 1045 (individuals) or Form 1139 (corporations).

G. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover.

No adjustment for additional first-year depreciation or salvage value is required.

# Specific Instructions

Line 1. New Property.—Enter the basis of property as described in instructions C and G placed in service during the taxable year.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. Property inherited, received as a gift, or acquired from certain related parties does not qualify for the investment credit. See instruction G.

Dollar Limitation on Used Property.—In general, the amount of used property which may be taken into account may not exceed \$50,000 (determined without regard to the applicable percentages based on useful life).

If a husband and wife file separate returns, each may count only up to \$25,000 unless one of them has no qualifying used property, in which case the other may claim up to \$50,000.

The amount of used property placed in service by a partnership (or corporation electing not to be taxed) which may be taken into account by the partners (or shareholders) may not exceed \$50,000. The \$50,000 limitation also applies to each partner and shareholder.

An affiliated group of corporations must apportion the \$50,000 limitation among the members of the group on the basis of the total cost of used property placed in service by each member. The apportionment is made without regard to both the \$50,000 limitation and the applicable percentages based on useful life.

Estates and Trusts.—In case of an estate or trust the amount of investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 4.—The Tax Reform Act provided a special limitation on the amount of unused credits that may be carried over and claimed as a credit in taxable years beginning after 1968.

For taxable years beginning in 1969, only 20% of the total amount of available investment credit carrybacks and carryovers to 1969 may be claimed as a credit.

For taxable years beginning after 1969, the amount of available investment credit carrybacks and carryovers that may be claimed as

a credit may not exceed 20% of the higher of (1) the aggregate amount of investment credit carrybacks and carryovers to the taxable year, or (2) the highest total amount of carrybacks and carryovers to any preceding taxable year (prior to the current taxable year) that began after 1968. In no event may the amount claimed on line 4 exceed the available amount of investment credit carrybacks and carryovers to the taxable year.

For example, if a taxpayer has \$500 of unused credits from years prior to 1969 available as a carryover to 1969, the amount of the carryover that may be claimed as a credit in 1969 may not exceed \$100 (20% of \$500). If, in 1972, a \$300 unused credit arose from investment in 1972, the amount of unused credits that could be carried to 1969 would be increased to \$800 (\$500 carryforward plus \$300 carryback). Accordingly, the limitation for 1969 would be retroactively increased to \$160 (20% of \$800).

The special 20% limitation referred to above is in addition to the general limitation based on the amount of tax liability. Rules have not changed regarding the order in which unused credit carryovers to a taxable year from 2 or more other years are to be used; that is, unused credits from 2 or more years are used up in the order in which they occur.

Line 10. Limitation.—If the tax liability (line 9) is \$25,000 or less, the investment credit may not exceed the amount of the tax liability.

If the tax liability exceeds \$25,000, the credit may not exceed \$25,000 plus 50% of the excess.

If a husband and wife file separate returns and both are entitled to an investment credit, the limitation is computed by substituting \$12,500 for the \$25,000 shown on lines 10(a) and (b).

Affiliated groups must apportion the \$25,000 among all members.

In the case of an estate or trust, the \$25,000 amount must be reduced to (a) \$25,000 multiplied by (b) the qualified investment apportioned to the estate or trust, divided by (c) the aggregate qualified investment apportioned among the estate or trust and its beneficiaries.

Form 4626

**Computation of Minimum Tax** 

Fiscal Year Corporations and Fiduciaries—(To be attached to Forms 1120, 1120-F, 1120-S, 1041, 990-T).

Fiscal Years 1969-70

Employer Identification No. 1 2 Accelerated depreciation on personal property subject to a net lease . . . 3 Amortization of certified pollution control facilities . . . . . . . Amortization of railroad rolling stock . . . . . . . . . 6 Reserves for losses on bad debts of financial institutions . 8 11 Less exclusion-Enter \$30,000 (Estates, Trusts and Controlled groups see instruction 11) . . . 13 Taxes imposed under Chapter 1 for the taxable year (other than Personal Holding company and accu-16 Amount of net operating loss for this taxable year remaining as a CARRYOVER to a succeeding year (attach a statement showing computation of carryover) . . . 17 Deferred minimum tax—Enter the lesser of line 16 multiplied by the minimum tax rate, or line 15 (see 19 Enter tax from applicable return: Form 1120, Line 12, Schedule J Form 1120-F, Sum of lines 1, 2 and 3, page 1 Form 1120-S, Sum of line 7, Schedule J, and tax surcharge Form 1041, Sum of lines 31 and 32, page 1 Form 990-T, Sum of lines 13 and 14 or 20 and 21, Page 1 20 Total tax-Add lines 18 and 19. Enter on appropriate line of tax return per instruction 20 .

## **General Instructions**

Who Must File.—Form 4626 for 1969–70 applies only to taxpayers (other than individuals) with taxable years beginning in 1969 and ending in 1970. Such taxpayers having any items of tax preference must complete Form 4626 and attach it to their return whether or not the minimum tax applies.

Tax preference items of excess investment interest (line 1) and accelerated depreciation on personal property subject to a net lease (line 3) do not apply to a corporation other than an electing small business corporation and a personal holding company.

Regulated Investment Companies and Real Estate Investment Trusts.—The amount of net long-term capital gain in excess of the net short-term capital loss of a regulated investment company or a real estate investment trust is to be treated as an item of tax preference (line 9) only to the extent that such item is not taken into account as income by shareholders. Accelerated depreciation on real property (line 2) is taken into account in full as a tax preference item of real estate investment trusts and not included in the apportionment of tax preferences to shareholders as described in the following paragraph.

The remaining items of tax preference of a regulated investment company and a real estate investment trust shall be used in computing the minimum tax, in the same proportion that the taxable income of such company or trust (section 852(b)(2) or 857(b)(2)) bears to taxable income computed without regard to the deduction for dividends paid. The remaining proportion of tax preferences shall be treated as items of tax preference of the shareholders of such company or trust on the basis of the dividends (other than capital gains dividends) paid to each shareholder. The company or trust must advise shareholders of their portion of each item of tax preference. Such item will then enter into the computation of each item of tax preference by shareholders.

Electing Small Business Corporations.—Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference (line 9) and only to the extent of such gains which are subject to the tax imposed by section 1378. All other items of tax preference, except other capital gains, shall be

treated as items of tax preference of the shareholders of the corporation and shall be apportioned among the shareholders in a manner consistent with section 1374(c)(1). The other capital gains are excluded from the apportionment since such gains are actually passed through to shareholders and includable in their income to the extent provided under the rules in section 1375(a) of the code and will thus enter into the computation of the shareholders' capital gains tax preference.

A schedule must be attached to the return of the corporation showing the allocation of each item of tax preference among the shareholders. Each item will retain its character for purposes of the shareholders' computation of each item of tax preference.

Estates and Trusts.—Tax preference items of an estate or trust are to be apportioned between the estate or trust and the beneficiaries on the basis of the income (as determined under the trust instrument and applicable local law) of the estate or trust that is allocable to each. The direct allocation of depreciation, depletion and capital gains under the existing estate or trust rules serves to effectively allocate these items of tax preference on the basis of income, and they are not included in the apportionment of other items of tax preference. No further allocation is needed. Each item will retain its character for purposes of the beneficiaries computation of each item of tax preference.

A schedule must be attached to the return showing the amount of each tax preference item apportioned to the estate or trust and to each beneficiary.

Participants in Common Trust Funds.—Items of tax preference of a common trust fund (as defined in section 584(a)) for each taxable year of the fund shall be treated as items of tax preference of the participants of such fund. Each item of tax preference, except capital gains, shall be apportioned pro rata among the participants and shall enter into their own computation of each item of tax preference. Capital gains are not apportioned as a tax preference since such gains are passed through to participants under the rules in section 584(c) and thereby enter into the participants' computation of capital gains tax preference.

Foreign Source Tax Preference Items.—Tax preferences attributable to foreign sources are to be included for purposes of computing the minimum tax, only to the extent they result in foreign losses which reduce the tax imposed on U.S. income. Stock options (line 6) and capital gains (line 9) attributable to foreign sources are to be taken into account as tax preferences only if the tax laws of the foreign country or U.S. possession give them preferential treatment.

Consolidated Returns.—An affiliated group of corporations filing a consolidated return are required to compute their minimum tax on a consolidated basis.

### Specific Instructions

(Numbered to correspond with line numbers on page 1)

1. Excess Investment interest means the amount by which the investment interest expense for the taxable year exceeds the net investment income.

Investment interest expense means interest paid or accrued on indebtedness incurred or continued to purchase or carry property held for investment.

Net investment income is the excess of

- (a) Investment income not derived from the conduct of a trade or business which consists of (1) the gross income from interest, dividends, rents, and royalties, (2) the net short-term capital gain attributable to the disposition of property held for investment, and (3) amounts treated as ordinary income under sections 1245 and 1250 from the sale or exchange of property, over
- (b) Investment expenses which consists of the deductions allowable under sections 164(a)(1) or (2), 166, 167, 171, 212, 243, 244, 245, or 611 directly connected with the production of investment income. For purposes of the deductions under sections 167 and 611, the straight line method of depreciation and cost depletion may be used.

Investment income includes income from property subject to a net lease (as defined in section 57(c)) only if the lease was entered into after Oct. 9, 1969.

- 2. Accelerated depreciation on real property is depreciation allowable on each section 1250(c) property to the extent it exceeds the depreciation deduction which would have been allowable for the year under the straight line method (determined without regard to the useful life allowable by section 167(k)). A separate computation of the excess must be made for each property.
- 3. Accelerated depreciation on personal property subject to a net lease is depreciation allowable on each section 1245(a)(3) property which is the subject of a net lease (as defined in section 57(c)), to the extent it exceeds the depreciation deduction which would have been allowable for the year under the straight line method. A separate computation of the excess must be made for each property.
- 4. Amortization of certified pollution control facilities is the amount of deduction allowable with respect to each facility under section 169 for the taxable year which exceeds the depreciation deduction which would otherwise be allowable under section 167. A separate computation of the excess must be made for each facility.
- 5. Amortization of railroad rolling stock is the amount of deduction allowable with respect to each unit under section 184 for the taxable year which exceeds the depreciation deduction which would otherwise be allowable under section 167. A separate computation of the excess must be made for each unit.
- 6. The tax preference amount with respect to stock options is the amount by which the fair market value of a share of stock at the time of exercise of a qualified stock option or a restricted stock option (as defined in sections 422(b) and 424(b)) exceeds the option price.
- 7. The tax preference amount for reserves for losses on bad debts applies only with respect to financial institutions subject to section 585 or 593. It is the amount by which the deduction allowable for the taxable year for a reasonable addition to a reserve for bad debts exceeds the amount that would have been allowable had the institution maintained its bad debt reserve for all taxable years on the basis of actual experience.
- 8. The tax preference amount for depletion applies to each property as defined in section 614. It is the excess of the deduction for deple-

tion allowable under section 611 for the taxable year over the adjusted basis of the property at the end of the taxable year (determined without regard to the depletion deduction for the taxable year).

9. In the case of a taxpayer other than a corporation, the amount of capital gain tax preference is one-half of the net section 1201 gain (excess of net long-term capital gain over net short-term capital loss) for the taxable year.

For corporations, the capital gains tax preference may be determined by using the following formula:

Foreign corporations shall take capital gains into account only to the extent such gains are effectively connected with the conduct of a trade or business in the United States.

11. The \$30,000 exclusion shall be divided equally among the component members of a controlled group of corporations (as defined in section 1563(a)) unless all component members consent to a plan providing for an unequal allocation.

The exclusion for estates or trusts shall be reduced to an amount which is that percent of \$30,000 that the sum of the tax preference items allocated to the Estate or Trust is of the total tax preference items.

If a return is made for a period of less than 12 months, refer to section 443(d) for computation of the exclusion.

13. Include income taxes from applicable forms as follows:

Form 1120-Sum of lines 9 and 11, Sch. J

Form 1120-F-Sum of lines 1 and 2, page 1

Form 1120-S-Sum of line 7, Sch. J, and tax surcharge

Form 1041—Sum of lines 31 and 32, page 1

Form 990-T-Sum of lines 13 and 14 or 20 and 21, page 1

15. The minimum tax rates for fiscal year taxpayers are as follows:

Taxable Year		
Beginning in 1969	Ending in 1970	Applicable Rate
Feb. 1	Jan. 31	.00849315
Mar. 1	Feb. 28	.01616438
Apr. 1	Mar. 31	.02465753
May 1	Apr. 30	.03287671
June 1	May 31	.04136986
July 1	June 30	.04958904
Aug. 1	July 31	.05808219
Sept. 1	Aug. 31	.06657534
Oct. 1	Sept. 30	.07479452
Nov. 1	Oct. 31	.08328767
Dec. 1	Nov. 30	.09150685

Taxpayers filing returns for periods less than 12 months or periods of 52–53 weeks must use a minimum tax rate computed as follows:

$$10\% \times \begin{cases} \text{No. days in taxable year after} \\ \text{Dec. 31, 1969} \\ \hline \text{No. days in taxable year} \end{cases}$$

- 17. For this computation use the rates used for line 15. Enter zero on this line if there is no net operating loss carryover on line 16.
- 20. Fiscal year taxpayers filing Forms 1120, 1120-F, 1120-S, 1041 and 990-T must include the total tax from line 20 in the appropriate line of their 1969 return as follows:

Form 1120—line 31, page 1

Form 1120-F-line 4, page 1

Form 1120-S-line 29, page 1

Form 1041-line 33, page 1

Form 990-T-line 15 or 22, whichever is applicable

Also include on the appropriate line the following notation: "TAX PER FORM 4626."



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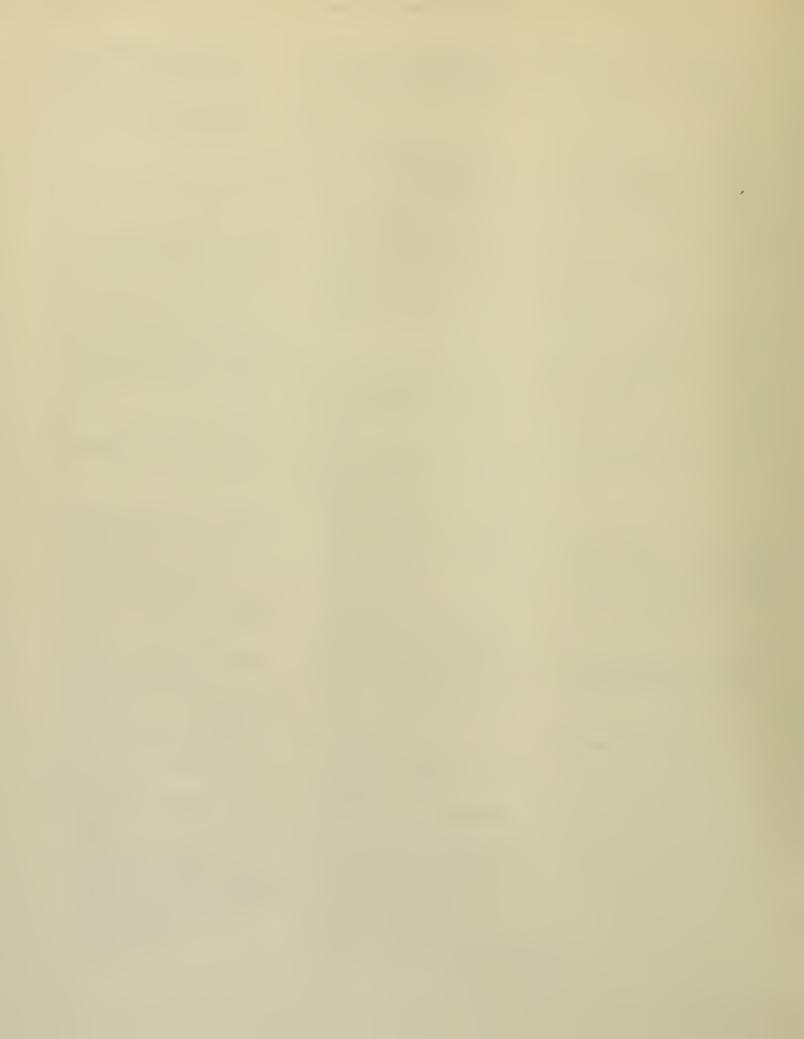
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